
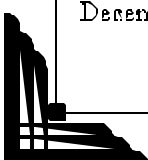




Nonprofit Organizations in Washington's Economy

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This report is the product of a 2002 interim project of the House Committee on Trade and Economic Development. The purpose of the project is to identify: (1) the number and location of the nonprofit organizations in the state; (2) the type of services provided by these nonprofit organizations; and (3) the economic impact of the nonprofit organizations on the state's economy.

Background

Nonprofit organizations cover a broad variety of social and economic establishments: hospitals, universities and schools, labor unions, chambers of commerce, agricultural marketing associations, social and sports clubs, fraternal orders, credit unions, veterans associations, churches and many more. To be considered nonprofit, these organizations must not distribute any part of their

income to its members, directors or officers.¹ Nonprofits are private (non-government), self-governing, voluntary organizations.²

Generally nonprofit organizations are not required to file incorporation papers. They do so voluntarily. This means that the many "grass roots" organizations that engage in activities traditionally associated with nonprofits may choose not to be incorporated. Therefore, these nonprofits generally do not show up in the data collected by administrative agencies.³ Since this report relies on data generated from nonprofits reporting to state and federal agencies, it will not include these organizations.

Comparing the U.S. nonprofit sector to the Global nonprofit sector

The Washington nonprofit sector as part of the U.S. nonprofit sector is also a part of the global nonprofit sector. This section provides some information about how the U.S. compares to the global nonprofit sector..

The Johns Hopkins Comparative Nonprofit Sector Project developed information on the size and characteristics of the nonprofit sector in 22 countries.⁴ They estimated the size of the nonprofit sector in 1995 at \$1.1 trillion in expenditures (about 4.6% of GDP) and 19 million paid employees (about 5% of total nonagricultural employment in those countries). Based on these estimates the nonprofit sector would be equivalent to the 8th largest national economy in the world.

In 1995, the nonprofit sector in the United States had about \$502 billion in expenditures (6.9% of GDP) and about 8.6 million paid employees (7.8% of total employment). This employment share was 5th highest among the 22 countries. The U.S. nonprofit sector is concentrated in the health area, while Latin America is concentrated in education, Western Europe in welfare services, and Central Europe in recreation and culture. The share of nonprofits' revenue in the United States is more heavily weighted toward fees and charges while Western Europe relies more on public sector grants and contracts

Comparing Washington's nonprofit sector to the National nonprofit sector

Washington's nonprofit organizations are also part of the U.S. nonprofit sector. According to the Economic Census, Washington's share of U.S. employment by nonprofit organizations was about 1.9% in 1997.⁵ This compares closely with Washington's 2.05% share of total nonagricultural employment in 1997.

Table 1 Washington Nonprofit Employment and Payroll as a Percent of U.S.		
Industry	Employment	Payroll
Professional, scientific, & technical services	2.5%	2.2%
Educational services	2.4%	1.6%
Health care & social assistance	1.8%	1.9%
Arts, entertainment, & recreation	2.4%	2.1%
Other services (except public administration)	1.9%	1.5%
Total	1.9%	1.9%

Source: U.S. Department of Commerce, Bureau of the Census, 1997 Economic Census
Data note: Government hospital employment and payroll was removed from the nonprofit data because government employment is not included in the other sectors.

Washington's Nonprofit Sector

The following sections provide detailed information about Washington's nonprofit sector including tabulations of the number of organizations, their assets, revenue and spending, taxes exempted, taxes paid, and employment.

There are currently about 45,000 nonprofit corporations on file with the Secretary of State's office. Washington's nonprofit corporations are required to file with the Secretary of State when they organize. After initial organization, most file annual reports.

Since nonprofit organizations cover such a wide range of activity, it is useful to break the data into categories. The Secretary of State's office provides categories based on the way nonprofits are incorporated under state law. Table 2 shows the number by these categories. See Appendix A for a short review of the Washington statutes under which nonprofits organize.

Since most organizations fall into the regular nonprofit corporation category, classifying the data by these groups does not provide much insight into the activities or importance of the nonprofit sector. This report will look to data from the Internal Revenue Service, the Washington Department of Revenue, and Washington's Department of Employment Security to provide additional information.

<p>Table 2 Washington Nonprofit Corporations Active Organizations by Type Source: Washington Secretary of State</p>	
Category	Number
Co-Operatives (AG and other)	220
Credit Unions	95
Fraternal Building Societies	189
Fish Marketing Act	12
Fraternal Societies	463
Granges	249
Insurance Corporations	15
Military Corporations	8
Miscellaneous & Mutual Corporations	405
Public Benefit Corporations	3,537
Professional Service Corporations	12
Regular Nonprofit Corporations	37,522
Savings And Loan Associations	14
Corporation Sole	2,230
Total	44,971

IRS data on Washington Nonprofits

Nonprofits apply with the Internal Revenue Service to establish their tax-exempt status. Generally, they are also required to file annual returns. These filings are a primary source of information on the activities and financial status of nonprofit organizations.

There are limitations to the data. Churches and church-affiliated organizations are not required to file for tax-exempt status. Also, small 501(c)(3) organizations (under \$5,000 of annual gross receipts) are not required to apply for tax-exempt status. Nonprofit organizations with gross receipts of less than \$25,000 do not have to file annual returns. This means that fewer organizations will be in the IRS data than the Secretary of State's corporation data.

The IRS maintains a cumulative file on all organizations that have applied for tax-exempt status. It is called the Business Master File (BMF). An extract of the Business Master File is made available on the Internet for each state⁶. The extract contains information for all the exempt organizations that have not had

their exempt status revoked. There are 30,527 organizations in the Washington BMF. Nearly two-thirds of these organizations are 501(c)(3) organizations and about 11,000 are non-charitable nonprofit organizations.

Table 3 Washington Nonprofit Organizations Data from IRS Exempt Organizations/Business Master File		
IRS Code Section	Description	Number
501(c)(2)	Title Holding Corporations	187
501(c)(3)	Charitable, Educational, Literary, Animal or Child Cruelty, Public Safety Testing, Religious, and Scientific Organizations	19,322
501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Organizations	2,748
501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1,566
501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, and Real Estate Board	1,579
501(c)(7)	Pleasure, Recreational, or Social Clubs	1,399
501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	1,692
501(c)(9)	Voluntary Employees Beneficiary Associations	168
501(c)(10)	Domestic Fraternal Societies and Associations	643
501(c)(12)	Benevolent Life Insurance Assoc, Mutual Ditch or Irrigation Co, and similar orgs	406
501(c)(13)	Burial Association and Cemetery Companies	95
501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	97
501(c)(15)	Mutual Insurance Companies or Assoc Other Than Life or Marine	5
501(c)(16)	Corporations Financing Crop Operations	1
501(c)(19)	Post or Organization of War Veterans	558
501(c)(25)	Title-Holding Corporations or Trusts with Multiple Parents	35
501(c)(27)	State Sponsored Workers Compensation Reinsurance	1

Table 3 Washington Nonprofit Organizations Data from IRS Exempt Organizations/Business Master File		
IRS Code Section	Description	Number
	Organizations	
501(d)	Apostolic and Religious Organizations	4
501(e)	Cooperative Hospital Service Organizations	1
521(a)	Farmers Cooperative Associations	20
Total		30,527

Data source: IRS Business Master File November 2002

Financial Information on Non-501(c)(3) Organizations

Table 4 shows information about the assets and revenue of the non-501(c)(3) nonprofits in Washington. This information comes from data provided by the National Center for Charitable Statistics (NCCS)⁷. The NCCS combines information from two IRS files: The Business Master File and the Return Transaction File (RTF). The RTF contains additional information taken from the annual returns filed by nonprofits. Most of the data is from returns filed for fiscal years ending in 2000.

Table 4 only has information on nonprofits required to file annual returns (nonprofits with gross revenue over \$25,000). Eliminating the smaller organizations that have voluntarily filed annual returns improves the consistency of the data. However, the loss of the smaller organizations in the data means that the number of organizations will be under counted. Nevertheless, the vast majority of the assets and revenue occur in the larger organizations. So, estimates of the size of the economic (measurable) activity of nonprofits will not be significantly effected when using this data.

The largest sectors in this group of nonprofits are Credit Unions and Employee Beneficiary Associations. They have 84 percent of the assets and 58 percent of the revenue.

Appendix C contains two tables: Table C-1 shows the data for non-charitable nonprofits broken out by county; Table C-2 breaks out the data by type of organization within each county.

Table 4
Non 501(c)(3) Exempt Organization Information on Assets and Revenue

IRS Subsection	Description	Number	Assets	Revenue
501(c)(2)	Title Holding Corporations	62	72,711,385	14,655,821
501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	530	379,918,038	769,652,727
501(c)(5)	Agricultural, Horticultural, and Labor Organizations	535	251,609,114	331,803,994
501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, and Real Estate	644	260,917,851	326,065,443
501(c)(7)	Pleasure, Recreational, or Social Clubs	343	292,713,356	156,742,704
501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	132	99,307,945	32,394,003
501(c)(9)	Voluntary Employees Beneficiary Associations	120	979,336,679	1,631,330,474
501(c)(10)	Domestic Fraternal Societies and Associations	104	43,067,774	18,679,598
501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	104	517,872,632	182,054,300
501(c)(13)	Burial Association and Cemetery Companies	29	76,846,604	10,986,093
501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	86	11,733,225,000	950,178,608
501(c)(15)	Mutual Insurance Companies or Assoc Other Than Life or Marine	3	2,434,452	466,212
501(c)(19)	Post or Organization of War Veterans	78	23,461,216	10,615,304
501(c)(25)	Title-Holding Corporations or Trusts with Multiple Parents	25	348,362,707	40,153,852
501(e)	Cooperative Hospital Service Organizations	1	1,805,110	8,523,190
Total		2,796	15,083,589,863	4,484,302,323

Financial Information on Charitable Nonprofit Organizations

Charitable nonprofits receive their exempt status from IRS code section 501(c)(3). They are corporations, community chests, funds, or foundations organized and operated exclusively for religious, charitable, scientific, testing for public safety, or education purposes, or to foster national or international amateur sports competition, or the prevention of cruelty to children or animals. The political activity of a 501(c)(3) organization is restricted and generally contributors may deduct their contributions from income on their income tax returns.

501(c)(3) organizations are divided into two categories: public charities and private foundations. Public charities are churches, schools and colleges, hospitals and their research organizations, endowment funds for government colleges, and organizations that normally receive a substantial part of their support from the general public. Most 501(c)(3) organizations meet the public support test and are considered public charities. Private foundations are subject to an excise tax on their investment income. They are also subject to requirements on the annual distribution of income for charitable purposes.

The tables on public charities and private foundations are from data provided by the National Center for Charitable Statistics (NCCS). The data includes only organizations required to file annual returns. Therefore, religious organizations and organizations with annual gross revenue below \$25,000 are not included. The information is primarily from IRS filings for fiscal years ending in 2000.

Public Charities: Number, Location, and Size

In 2000 there were about 5,500 public charities in Washington with expenses of \$14.6 billion and assets of \$22.8 billion. When compared to other states, Washington has about 2.3% of the public charities in the U.S. with expenses equal to 1.9% and assets equal to 1.4% of the U.S. totals. See Appendix D for Table D-1 showing information for all states.

Table 5 (below) shows the distribution of public charities by county. The table has information on the number of public charities; expenses, assets, total revenue, and public support. Expenses include spending on program services, management, and fundraising. Public support includes direct and indirect public support, and government grants. Total revenue is public support plus other sources of revenue, such as, gains or losses from selling assets, interest and dividends on investments, revenue from special events, (dinners, dances, carnivals, bingo, etc), and revenue from sales of goods.

Table 5
Public Charities: Comparison across Washington Counties
501(c)(3) Organizations required to file 990 return with IRS
by County

County	Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
Adams	8	0.1 %	\$7	0.0 %	\$8	0.0 %	\$9	0.0 %	\$1	0.0 %
Asotin	11	0.1 %	\$23	0.1 %	\$26	0.1 %	\$25	0.1 %	\$0	0.0 %
Benton	109	1.9 %	\$174	1.1 %	\$172	0.7 %	\$181	1.1 %	\$22	0.6 %
Chelan	81	1.4 %	\$113	0.7 %	\$183	0.8 %	\$122	0.7 %	\$29	0.8 %
Clallam	76	1.3 %	\$18	0.1 %	\$29	0.1 %	\$20	0.1 %	\$10	0.2 %
Clark	190	3.4 %	\$291	1.9 %	\$658	2.8 %	\$330	2.0 %	\$73	2.0 %
Columbia	5	0.0 %	\$0	0.0 %	\$0	0.0 %	\$0	0.0 %	\$0	0.0 %
Cowlitz	67	1.2 %	\$35	0.2 %	\$51	0.2 %	\$36	0.2 %	\$16	0.4 %
Douglas	7	0.1 %	\$1	0.0 %	\$1	0.0 %	\$1	0.0 %	\$0	0.0 %
Ferry	7	0.1 %	\$2	0.0 %	\$1	0.0 %	\$2	0.0 %	\$1	0.0 %
Franklin	27	0.4 %	\$76	0.5 %	\$55	0.2 %	\$74	0.4 %	\$11	0.3 %
Garfield	1	0.0 %	\$0	0.0 %	\$0	0.0 %	\$0	0.0 %	\$0	0.0 %
Grant	36	0.6 %	\$17	0.1 %	\$20	0.0 %	\$19	0.1 %	\$8	0.2 %
Grays Harbor	59	1.0 %	\$25	0.1 %	\$38	0.1 %	\$33	0.2 %	\$23	0.6 %

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by County

County	Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
Island	59	1.0 %	\$13	0.0 %	\$17	0.0 %	\$14	0.0 %	\$6	0.1 %
Jefferson	42	0.7 %	\$18	0.1 %	\$14	0.0 %	\$19	0.1 %	\$4	0.1 %
King	2,248	40.4 %	\$9,511	65.1 %	\$12,996	57.0 %	\$10,401	65.0 %	\$2,357	66.0 %
Kitsap	201	3.6 %	\$243	1.6 %	\$324	1.4 %	\$258	1.6 %	\$52	1.4 %
Kittitas	33	0.5 %	\$10	0.0 %	\$21	0.0 %	\$11	0.0 %	\$6	0.1 %
Klickitat	12	0.2 %	\$5	0.0 %	\$14	0.0 %	\$5	0.0 %	\$2	0.0 %
Lewis	45	0.8 %	\$12	0.0 %	\$27	0.1 %	\$13	0.0 %	\$6	0.1 %
Lincoln	7	0.1 %	\$0	0.0 %	\$2	0.0 %	\$0	0.0 %	\$0	0.0 %
Mason	27	0.4 %	\$9	0.0 %	\$9	0.0 %	\$10	0.0 %	\$7	0.2 %
Okanogan	41	0.7 %	\$15	0.1 %	\$11	0.0 %	\$15	0.0 %	\$7	0.2 %
Pacific	28	0.5 %	\$5	0.0 %	\$15	0.0 %	\$7	0.0 %	\$3	0.1 %
Pend Oreille	3	0.0 %	\$0	0.0 %	\$1	0.0 %	\$0	0.0 %	\$0	0.0 %
Pierce	655	11.7 %	\$1,450	9.9 %	\$2,330	10.2 %	\$1,544	9.6 %	\$246	6.9 %
San Juan	47	0.8 %	\$8	0.0 %	\$36	0.1 %	\$15	0.0 %	\$10	0.3 %
Skagit	89	1.6 %	\$32	0.2 %	\$49	0.2 %	\$37	0.2 %	\$13	0.3 %

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by County

County	Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
Skamania	7	0.1 %	\$1	0.0 %	\$10	0.0 %	\$1	0.0 %	\$1	0.0 %
Snohomish	355	6.3 %	\$278	1.9 %	\$326	1.4 %	\$292	1.8 %	\$112	3.1 %
Spokane	368	6.6 %	\$1,258	8.6 %	\$3,526	15.4 %	\$1,390	8.6 %	\$199	5.5 %
Stevens	20	0.3 %	\$15	0.1 %	\$11	0.0 %	\$16	0.1 %	\$11	0.3 %
Thurston	189	3.3 %	\$128	0.8 %	\$232	1.0 %	\$151	0.9 %	\$58	1.6 %
Wahkiakum	2	0.0 %	\$0	0.0 %	\$0	0.0 %	\$0	0.0 %	\$0	0.0 %
Walla Walla	63	1.1 %	\$265	1.8 %	\$650	2.8 %	\$345	2.1 %	\$40	1.1 %
Whatcom	159	2.8 %	\$125	0.8 %	\$190	0.8 %	\$143	0.8 %	\$68	1.9 %
Whitman	39	0.7 %	\$37	0.2 %	\$245	1.0 %	\$60	0.3 %	\$39	1.1 %
Yakima	138	2.4 %	\$362	2.4 %	\$457	2.0 %	\$383	2.3 %	\$109	3.0 %
Total	5,561	100.0 %	\$14,603	100.0 %	\$22,771	100.0 %	\$15,999	100.0 %	\$3,568	100.0 %

Table 6
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
By National Taxonomy of Exempt Entities Classification

Broad Category	Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
Arts, Culture, and Humanities	628	11.2 %	\$356	2.4 %	\$943	4.1 %	\$479	2.9 %	\$258	7.2 %
Education	1,124	20.2 %	\$1,288	8.8 %	\$5,107	22.4 %	\$1,700	10.6 %	\$481	13.5 %
Environment and Animals	234	4.2 %	\$79	0.5 %	\$166	0.7 %	\$112	0.7 %	\$73	2.0 %
Health	651	11.7 %	\$10,070	68.9 %	\$12,063	52.9 %	\$10,456	65.3 %	\$818	22.9 %
Human Services	1,899	34.1 %	\$1,811	12.4 %	\$2,609	11.4 %	\$1,973	12.3 %	\$874	24.5 %
International, Foreign Affairs	60	1.0 %	\$524	3.5 %	\$331	1.4 %	\$578	3.6 %	\$561	15.7 %
Public, Societal Benefit	343	6.1 %	\$170	1.1 %	\$360	1.5 %	\$190	1.1 %	\$107	3.0 %
Religion, Spiritual Development	275	4.9 %	\$86	0.5 %	\$108	0.4 %	\$92	0.5 %	\$58	1.6 %
Mutual/Membership Benefit	12	0.2 %	\$1	0.0 %	\$16	0.0 %	\$2	0.0 %	\$0	0.0 %
Unclassified	48	0.8 %	\$5	0.0 %	\$3	0.0 %	\$5	0.0 %	\$3	0.1 %
Fundraising	287	5.1 %	\$208	1.4 %	\$1,060	4.6 %	\$408	2.5 %	\$328	9.2 %
Total	5,561	100.0 %	\$14,603	100.0 %	\$22,771	100.0 %	\$15,999	100.0 %	\$3,568	100.0 %

Public Charities by Activity

The National Taxonomy of Exempt Entities (NTEE)⁸ is a classification system that groups nonprofit organizations by purpose, type, or major function. See Appendix E for a table showing the classification system. Table 6 lists the public charities by broad category. The three largest categories are: education, health, and human services. They have roughly 90 percent of the assets and revenue of all public charities in Washington.

The fundraising category includes broad-based fundraising organizations such as the United Way. These organizations provide funding to other charitable organizations. For certain analysis, to avoid double counting, their expenditures should not be included.

Education

The education category includes private preschools, elementary schools, secondary schools, vocational schools, and higher education institutions. It also includes libraries, parent teacher organizations, student and alumni groups, and educational services. This category has about 22 percent of the assets and 11 percent of the revenue of all public charities with over \$25,000 in gross revenue. Table 7 shows additional detail for the education category. Higher education institutions make up over 60 percent of the expenditures and assets.

Health

The health category includes specialty and general hospitals, outpatient facilities, nursing services, mental health programs, organizations related to specific diseases, and medical research. Within the health category, hospitals have the largest share of expenditures and assets. (See Table 8.) However, medical research and mental health programs receive a larger share of public support. Hospitals receive most of their revenue from charging for patient services.

Human Services

This category contains organizations engaged in the following activities: crime prevention and rehabilitation; legal services, employment and job services; food, agricultural, and nutrition programs; housing programs; public safety, disaster preparedness and relief; recreation and sports; youth development (Boys and Girls Clubs, Boy and Girl Scouts etc); children, family, and personal services; human services; residential care; and services for specific populations. Human services organizations are the largest group with 27 percent of expenditures within this category. (See Table 9.) These organizations provide a broad range of social services for individuals or families. This group includes religious and community -based service organizations, YMCAs, and other multi-service charities.

Table 7
Public Charities: Education
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification

Education		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
			Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
	Other Educational	697	62.0 %	\$196	15.2 %	\$740	14.4 %	\$286	16.8 %	\$138	28.7 %
	Fundraising and Support	109	9.6 %	\$87	6.7 %	\$605	11.8 %	\$156	9.2 %	\$114	23.7 %
	Preschool, Elementary and Secondary Education	269	23.9 %	\$207	16.0 %	\$413	8.1 %	\$250	14.7 %	\$74	15.5 %
	Vocational, Technical Schools	4	0.3 %	\$1	0.0 %	\$1	0.0 %	\$1	0.0 %	\$0	0.0 %
	Higher Education	45	4.0 %	\$796	61.8 %	\$3,345	65.5 %	\$1,006	59.1 %	\$153	31.8 %
Total		1,124	100.0 %	\$1,288	100.0 %	\$5,107	100.0 %	\$1,700	100.0 %	\$481	100.0 %

Table 8
Public Charities: Health
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification

Health		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
			Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
	Other Health	178	27.3 %	\$304	3.0 %	\$1,164	9.6 %	\$377	3.6 %	\$147	17.9 %
	Hospitals	67	10.2 %	\$8,381	83.2 %	\$9,219	76.4 %	\$8,649	82.7 %	\$118	14.4 %
	Outpatient Treatment Facilities	51	7.8 %	\$344	3.4 %	\$314	2.6 %	\$374	3.5 %	\$89	10.9 %
	Nursing and Home Care	56	8.6 %	\$209	2.0 %	\$207	1.7 %	\$199	1.9 %	\$15	1.9 %
	Mental Health	162	24.8 %	\$328	3.2 %	\$284	2.3 %	\$335	3.2 %	\$160	19.5 %
	Specific Diseases, Disorders, & Medical Disciplines	99	15.2 %	\$209	2.0 %	\$249	2.0 %	\$220	2.1 %	\$57	7.0 %
	Medical Research	38	5.8 %	\$292	2.9 %	\$623	5.1 %	\$299	2.8 %	\$230	28.1 %
Total		651	100.0 %	\$10,070	100.0 %	\$12,063	100.0 %	\$10,456	100.0 %	\$818	100.0 %

Table 9
Public Charities: Human Services
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification

Human Services		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
			Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
	Crime, Legal Related	108	5.6 %	\$94	5.2 %	\$61	2.3 %	\$102	5.2 %	\$48	5.5 %
	Employment, Job Related	92	4.8 %	\$187	10.3 %	\$134	5.1 %	\$193	9.7 %	\$58	6.7 %
	Food, Ag, and Nutrition	66	3.4 %	\$76	4.2 %	\$29	1.1 %	\$78	3.9 %	\$73	8.4 %
	Housing & Shelter	246	12.9 %	\$155	8.5 %	\$641	24.5 %	\$180	9.1 %	\$66	7.5 %
	Public Safety, Disaster Relief	25	1.3 %	\$6	0.3 %	\$5	0.2 %	\$7	0.3 %	\$4	0.5 %
	Recreation and Sports	404	21.2 %	\$91	5.0 %	\$159	6.1 %	\$109	5.5 %	\$27	3.0 %
	Youth Development	175	9.2 %	\$101	5.5 %	\$180	6.9 %	\$120	6.1 %	\$50	5.7 %
	Human Services Orgs	295	15.5 %	\$493	27.2 %	\$673	25.8 %	\$545	27.6 %	\$258	29.5 %
	Children, Family, & Personal Social Services	235	12.3 %	\$213	11.8 %	\$142	5.4 %	\$223	11.3 %	\$120	13.7 %
	Residential Care	90	4.7 %	\$212	11.7 %	\$406	15.5 %	\$221	11.2 %	\$51	5.9 %
	Services for specific Pop.	163	8.5 %	\$179	9.9 %	\$173	6.6 %	\$191	9.6 %	\$114	13.1 %
Total		1,899	100.0 %	\$1,811	100.0 %	\$2,609	100.0 %	\$1,973	100.0 %	\$874	100.0 %

Public Charities: Distribution of Expenditures and Assets

Expenditures and assets of public charities tend to be concentrated in the larger organizations. Table 10 shows the distribution by expenditure class for all public charities in Washington with gross receipts greater than \$25,000. The 23 organizations with expenditures of over \$100 million per year have a total of \$8.4 billion in total expenditures. This is about 60 percent of the \$14.6 billion in total expenditures. The 40 organizations with assets of over \$100 million have assets of \$14.2 billion. This is about 60 percent of the total assets for public charities.

The distributions for education organizations are shown in Tables 12 and 13. The top 12 spending organizations (about 1 percent of the organizations in this group) have about \$750 million in annual expenditures -- about 60 percent of the total for this group. Nine organizations have assets of \$3.6 billion. This is about 70 percent of the total assets for this group.

Expenditures by health organizations are highly concentrated with 21 organizations (about 3 percent of the organizations in this group) spending 77 percent of the total for this group. (See Tables 14 and 15.) Assets are also highly concentrated with 26 organizations holding over 80 percent of the assets. These large organizations are health service providers and hospitals.

The human services group is less concentrated than the education and health organizations. (See Tables 16 and 17.) There are no organizations with over \$100 million in expenditures or assets. Each of the top three asset categories (\$1 to \$5 million, \$5 million to \$20 million, and \$20 to \$100 million) have about 30 percent of the total assets for this group.

Table 10
All Washington Public Charities
Total Expenditures by Expenditure Categories
501(c)(3) Organizations required to file 990 return with IRS

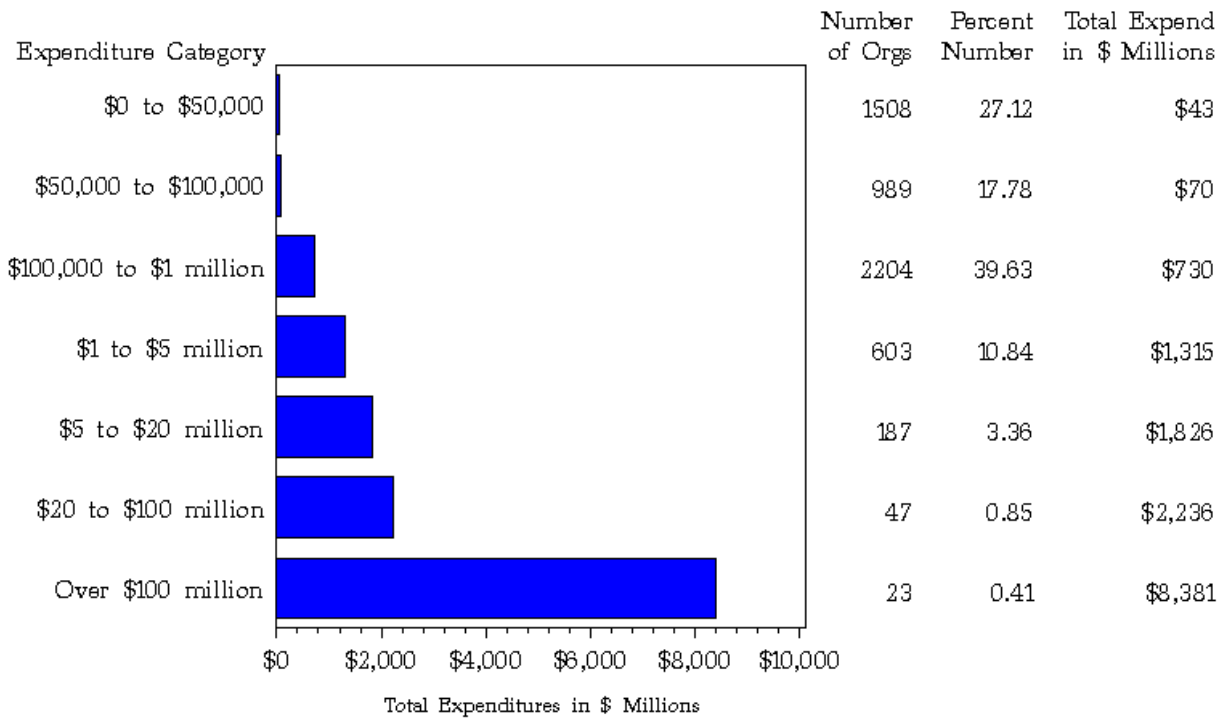


Table 11
All Washington Public Charities
Total Assets by Asset Categories
501(c)(3) Organizations required to file 990 return with IRS

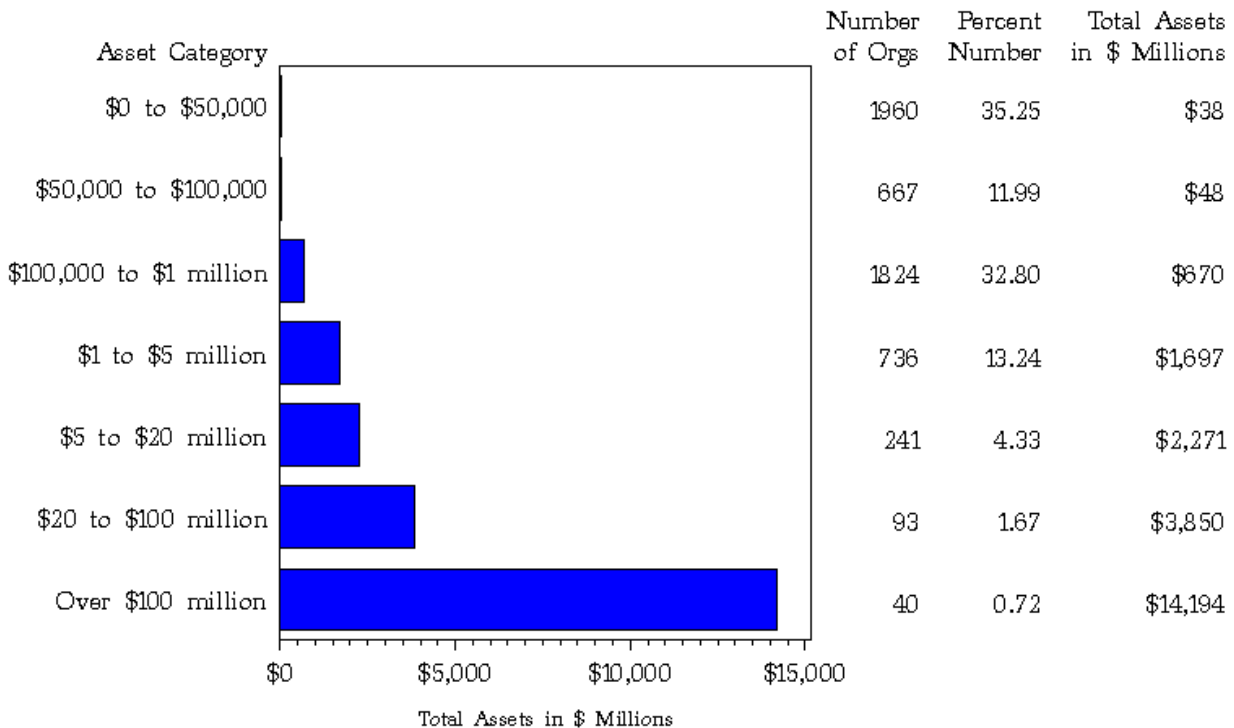


Table 12
Washington Public Charities: Education Organizations
Total Expenditures by Expenditure Categories
501(c)(3) Organizations required to file 990 return with IRS

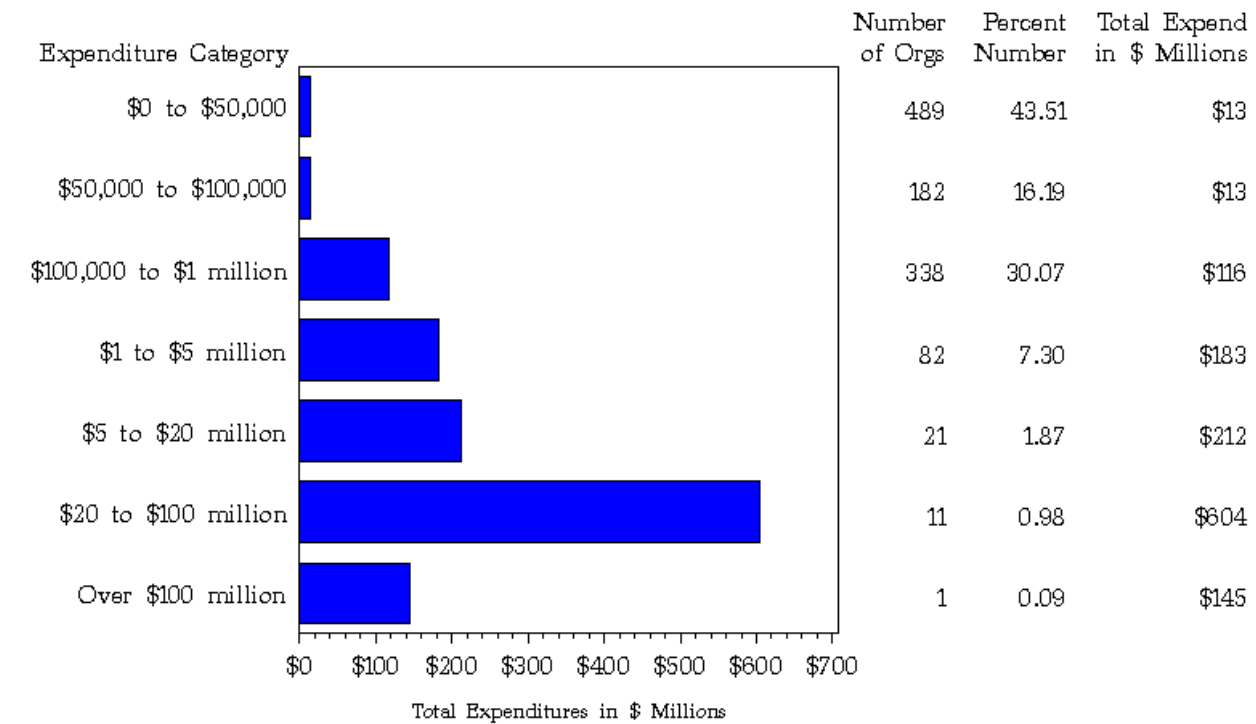


Table 13
Washington Public Charities: Education Organizations
Total Assets by Asset Categories
501(c)(3) Organizations required to file 990 return with IRS

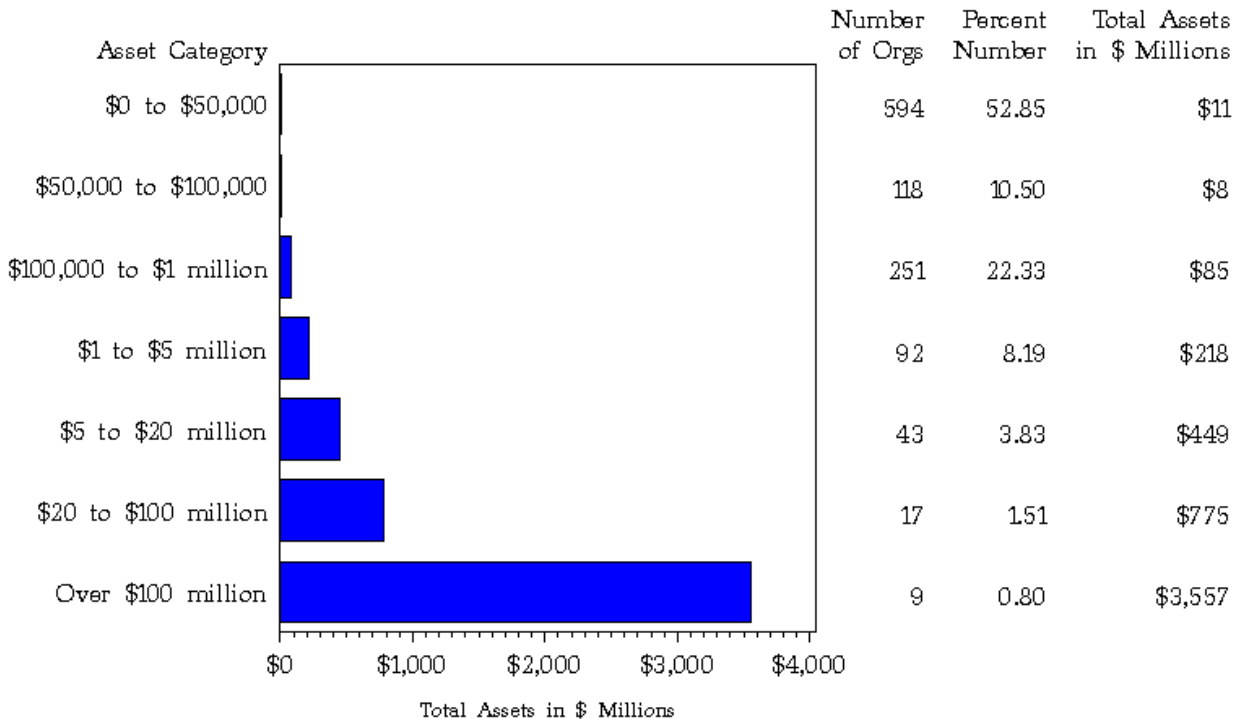
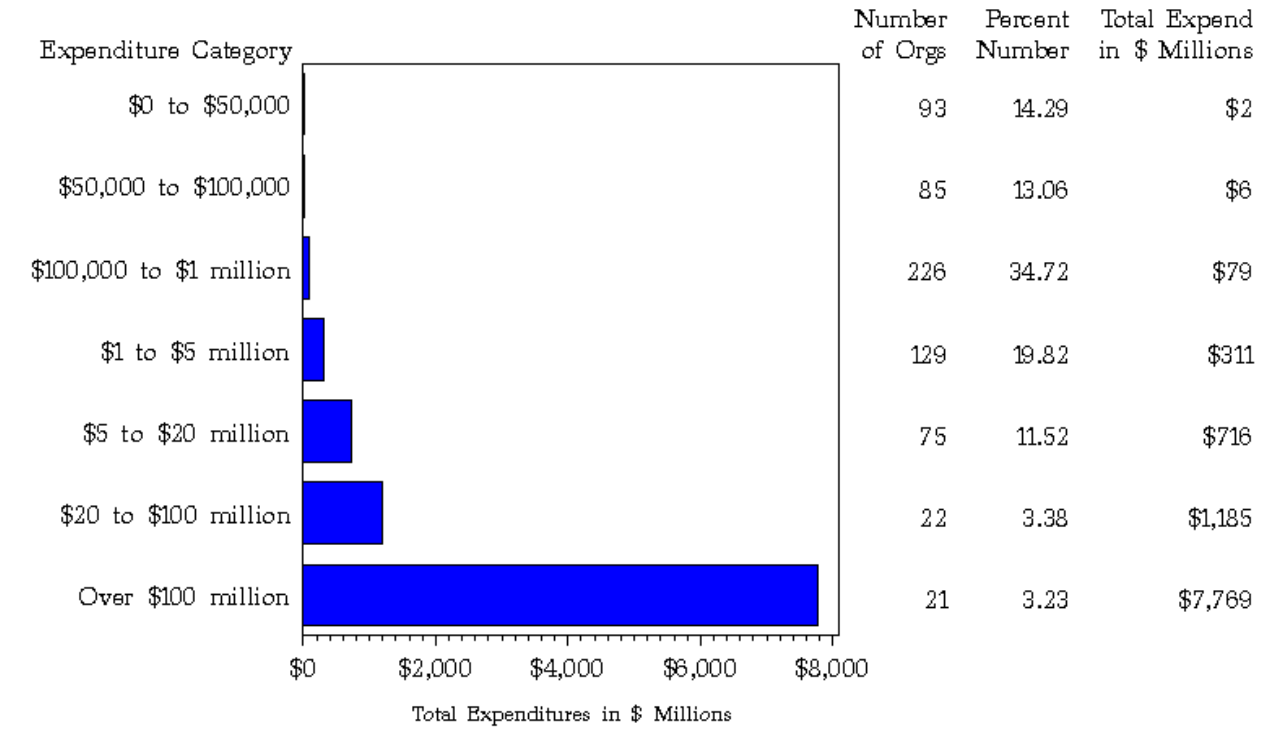


Table 14

Washington Public Charities: Health Organizations
 Total Expenditures by Expenditure Categories
 501(c)(3) Organizations required to file 990 return with IRS

**Table 15**

Washington Public Charities: Health Organizations
 Total Assets by Asset Categories
 501(c)(3) Organizations required to file 990 return with IRS

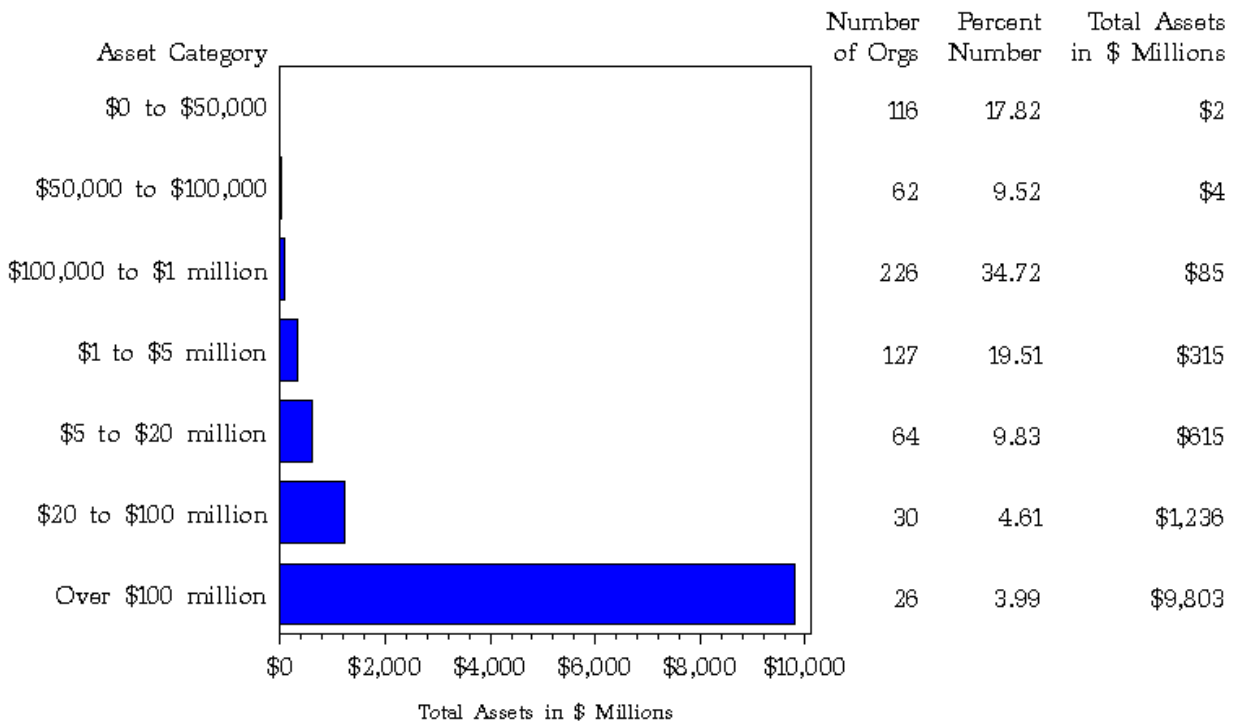
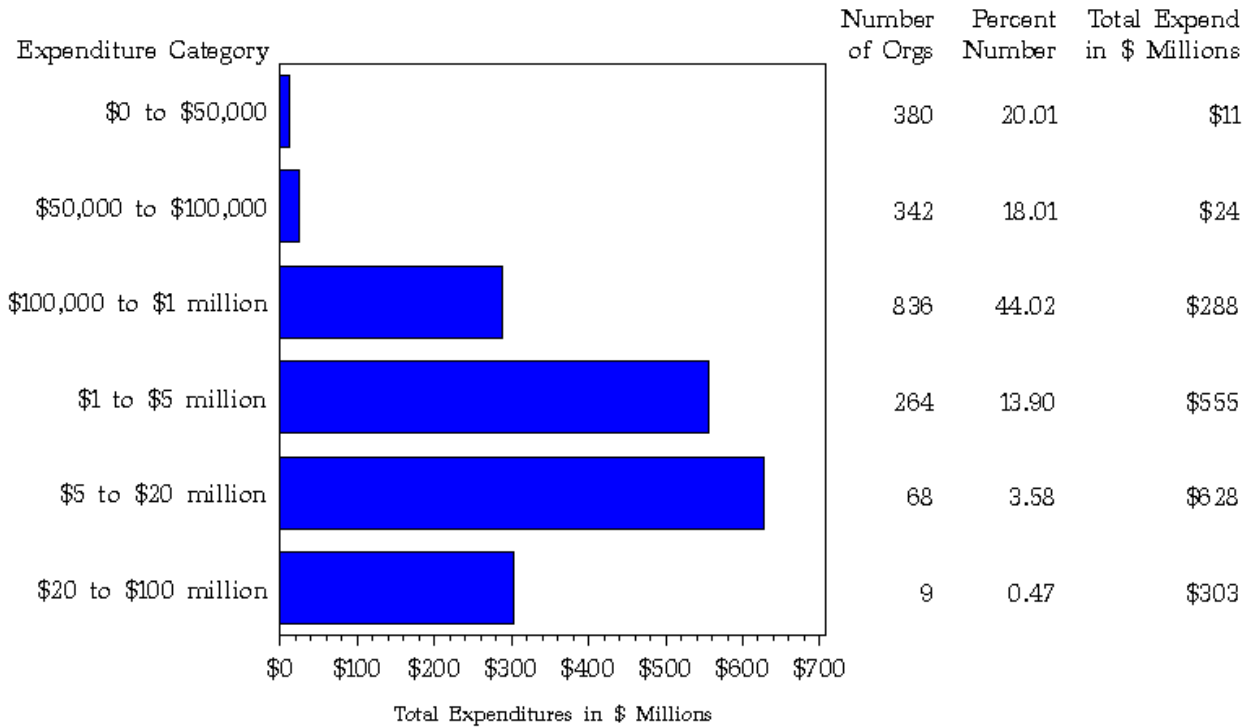
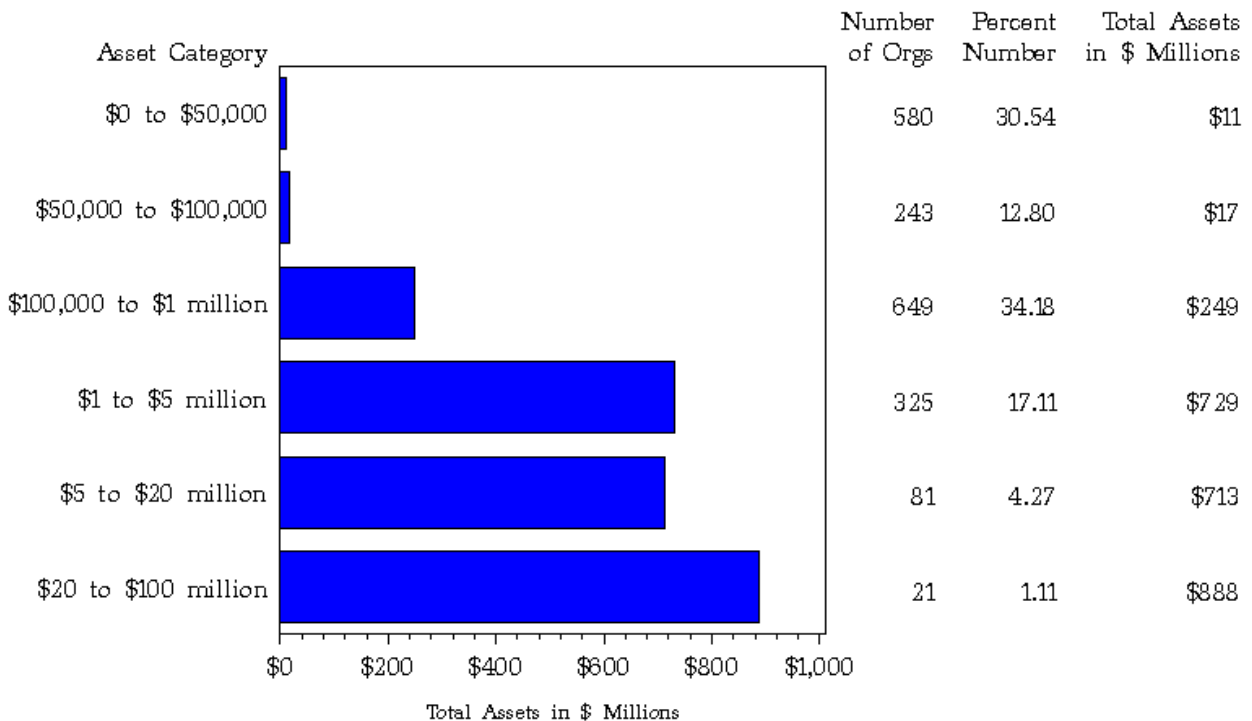


Table 16

Washington Public Charities: Human Services Organizations
 Total Expenditures by Expenditure Categories
 501(c)(3) Organizations required to file 990 return with IRS

**Table 17**

Washington Public Charities: Human Services Organizations
 Total Assets by Asset Categories
 501(c)(3) Organizations required to file 990 return with IRS



Public Charities: Sources of Revenue

Table 18 shows the sources of revenue for public charities. The sources of revenue are broken into program service revenue, public support, dues and assessments, investment income, and other income.

Program service revenue includes charges for services including charges for health services by hospitals, tuition by schools and colleges, and admissions charges by museums and concerts. Charges to governments for providing services, such as Medicare and Medicaid, are included in program revenue.

Public support includes direct public support, indirect public support, and government contributions. Direct public support includes contributions by individuals, trusts, foundations, and corporations. Indirect public support includes contributions from an organization that does general fundraising and shares the proceeds with public charities, such as the United Way. Also included are amounts from fundraising campaigns that are shared among affiliated organizations. Government contributions are grants that enable the nonprofit organization to provide a service or maintain a facility rather than provide a direct service to the government entity.

Dues and assessments are the amount of charges to members of an organization that approximate the value of the membership benefits. If dues exceed the value of membership, then the excess is counted as public support.

Investment income includes interest on savings and securities and other investment income. Other income includes gains or losses from selling assets, revenue from special events (dinners, dances, carnivals, bingo, etc), revenue from sales of goods and other income.

For all organizations 70 percent of revenue comes from program revenue. The second largest category is public support at 22 percent.

Health organizations rely most heavily on program revenues – 86 percent. Education organizations also rely predominately on program revenues – 56 percent. The human service category is evenly split between program revenue (45 percent) and public support (44 percent). Categories relying more heavily on public support include: arts, culture, and humanities; environment and animals; international and foreign affairs; public, societal benefit; and religion and spiritual development.

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Table 18
Sources of Revenue by Broad Categories

\$ in Millions

501(c)(3) Organizations required to file 990 return with IRS

By National Taxonomy of Exempt Entities Classification

Broad Category	All Organizations		Arts, Culture, and Humanities		Education		Environment and Animals		Health	
Revenue Source	Source	Percent	Source	Percent	Source	Percent	Source	Percent	Source	Percent
Program Revenue	\$11,123	70%	\$161	34%	\$958	56%	\$24	21%	\$8,974	86%
Public Support	\$3,568	22%	\$258	54%	\$481	28%	\$73	65%	\$818	8%
Dues and assessments	\$86	1%	\$10	2%	\$7	0%	\$3	3%	\$3	0%
Investment income	\$394	2%	\$12	3%	\$86	5%	\$3	3%	\$207	2%
Other income	\$825	5%	\$35	7%	\$165	10%	\$7	6%	\$452	4%
Total Revenue	\$15,999	100%	\$479	100%	\$1,700	100%	\$112	100%	\$10,456	100%

Broad Category	Human Services		International, Foreign Affairs		Public, Societal Benefit		Religion, Spiritual Development		Fundraising	
Revenue Source	Source	Percent	Source	Percent	Source	Percent	Source	Percent	Source	Percent
Program Revenue	\$893	45%	\$8	1%	\$60	32%	\$27	29%	\$13	3%
Public Support	\$874	44%	\$561	97%	\$107	56%	\$58	63%	\$328	80%
Dues and assessments	\$56	3%	\$0	0%	\$4	2%	\$0	0%	\$0	0%
Investment income	\$31	2%	\$7	1%	\$4	2%	\$2	2%	\$37	9%
Other income	\$116	6%	\$0	0%	\$12	6%	\$4	4%	\$27	7%
Total Revenue	\$1,973	100%	\$578	100%	\$190	100%	\$92	100%	\$408	100%

Private Foundations

There were 1102 private foundations in Washington in 2000. They had about \$22.5 billion in assets. A few large foundations account for most of the assets. The seven largest foundations had \$19.6 billion in assets – about 87 percent of the total. (See Table 19.) Three hundred and sixty-seven foundations had assets between \$1 million and \$100 million. The smallest 728 foundations each had assets of \$1 million or less.

Table 20 shows the distribution of disbursements for charitable purposes by private foundations. The 3 largest foundations made about 70 percent of the total disbursements. About 820 foundations reported disbursements for charitable purposes of less than \$100,000 each.

Washington has a disproportionate share of the assets of private foundations when compared to other states. Appendix G shows the number, assets and disbursements for charitable purposes by state. The number of private foundations in Washington roughly corresponds to Washington's relative size (about 2 percent of the U.S.). However, the assets attributable to Washington foundations are about 5 percent of the U.S. total. This is entirely explained by the presence of one very large foundation.

Table 19
Washington Private Foundations
Total Assets by Asset Categories
Information from IRS form 990

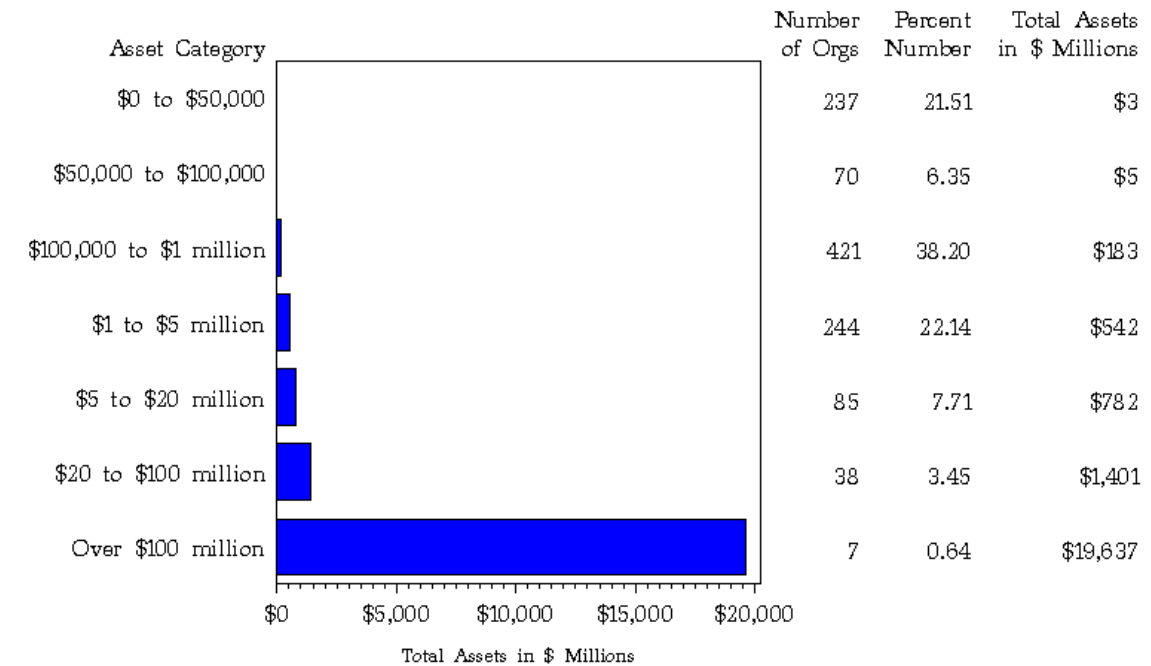
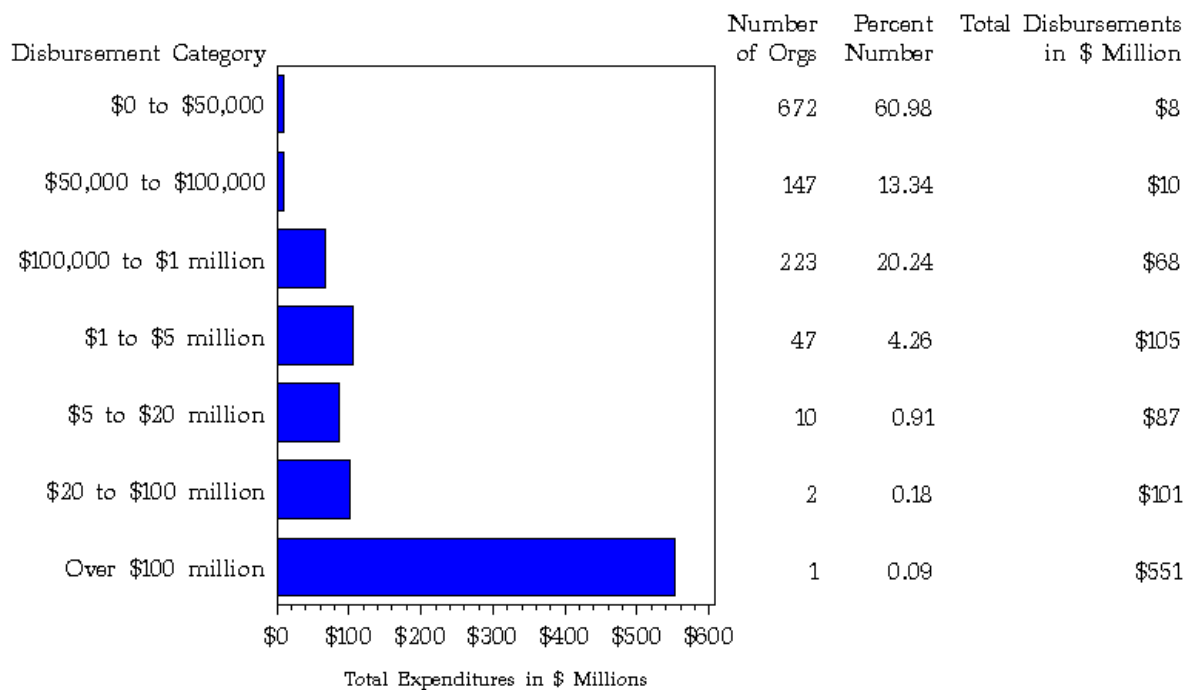


Table 20
Washington Private Foundations
Disbursements for Charitable Purposes by Categories
Information from IRS form 990



Taxes

Nonprofit organizations are required to pay excise and property taxes in Washington unless exempted by law. Generally, they must also collect retail sales tax from their customers on sales of taxable items.

Washington law allows a number of specific exemptions that benefit nonprofit organizations. Every four years the Department of Revenue estimates the impact of all tax exemptions. The most recent report was published in 2000⁹. The value of tax exemptions benefiting nonprofits was approximately \$260 million for CY2000. This represents less than 1 percent of all tax exemptions. Table 21 shows the breakdown by tax type and category of nonprofits.

Table 21 Washington Nonprofit Tax Exemptions Annual Estimates for 2000			
Tax Type	Exemption Benefit in Millions	Organization Type	Exemption Benefit in Millions
Property Tax	\$143.8	Arts and Cultural	\$11.8
Business and Occupation Tax	\$81.2	Health and Social Welfare	\$122.1
Sales and Use Tax	\$4.9	Religious and Charitable	\$47.5
Other	\$30.1	Other	\$78.6
Total	\$260.0	Total	\$260.0

Appendix H provides a table showing the exemptions for nonprofits by organization type and by type of tax.

Although nonprofits are exempt from some taxes, they do report a substantial amount of sales tax and business and occupation (B&O) tax. In calendar 2001 nonprofits collected nearly \$80 million in state and local sales tax from their customers (about 0.8 percent of the total) and paid \$65 million in B&O tax (about 3.2 percent of the total).

A 1988 Department of Revenue study found that 1.2 percent of the B&O tax was paid by nonprofits.¹⁰ The share of B&O tax paid by nonprofits is substantially higher today because the tax exemption for patient services revenue for nonprofit hospitals was repealed. The B&O tax revenue from nonprofit hospitals is deposited into the Health Services Account and is used to maintain and expand health services access for low-income residents and other health-related programs.

Measuring the Size of the Nonprofit Sector

The following sections will provide three methods of measuring the size of the nonprofit sector relative to other sectors in the Washington economy. The first method uses information from the 1997 Economic Census. Administrative data from Department of Revenue and the Employment Security Department is also used to illustrate the relative size of the nonprofit sector.

1997 Economic Census

The Economic Census is a comprehensive study of the American economy. It is conducted every five years. Data is gathered at the establishment level. Firms are asked about the number of employees, their payroll, and receipts. Data from the Economic Census is available at the state level. In five major economic sectors data is broken out for taxable and nontaxable establishments – professional, scientific, and technical services; education services; health care and social assistance; arts, entertainment, and recreation; and other services. These economic sectors only make up about 18 percent of the state's economy. So, the data cannot be used to make conclusions about the nonprofit sector's overall share of the state's economy. However, it illustrates how important nonprofit establishments are in these sectors.

Table 22 contains information on the number of establishments, employees, annual payroll, and income from shipments, sales, or receipts. The table calculates the relative the size of the nontaxable establishments in the five economic sectors.

Nonprofit establishments make up nearly half the health care and social assistance sector. This sector is made up of medical service providers, hospitals, nursing homes, and social assistance. The nonprofit establishments account for nearly all the hospital activity and seventy percent of the social assistance activity.

Primary and secondary schools and 2 and 4-year colleges are part of the education services sector. However, the 1997 Economic Census did not cover these institutions. Educational services covered by the census include: specialty schools, such as technical and trade schools; flight training; art, drama, and music schools; and other schools and educational services. Nonprofit establishments are 15 to 20 percent of this sector.

The other services sector includes a mixture of services that are not classified elsewhere. It includes repair and maintenance services, personal services, and religious/grantmaking/civic/professional and similar organizations. Although

nonprofit religious/ grantmaking/ civic/ professional and similar organizations are not comparable to repair, maintenance, and personal services, an assessment of their relative size can be made. This nonprofit group is about 25 percent of the size of the repair, maintenance, and personal services sector.

Table 22 Washington Nontaxable Establishments as a share of selected Economic Sectors 1997 Economic Census					
NAICS Industr y Code	Industry Description	Number of Establishments	Number of Employees	Annual Payroll (\$1,000)	Shpmts, Sales, or Recpts (\$1,000)
	Nontaxable Establishments				
54	Professional, scientific, & technical services	137	3,638	133,436	301,104
61	Educational services	233	1,732	22,684	70,705
62	Health care & social assistance	2,523	114,296	3,053,147	6,927,026
71	Arts, entertainment, & recreation	552	8,946	137,942	414,706
81	Other services (except public administration)	2,280	14,138	261,063	1,246,442
		5,725	142,750	3,608,272	8,959,983
	Taxable and Nontaxable Establishments				
54	Professional, scientific, & technical services	13,548	105,486	4,380,715	10,865,899
61	Educational services	1,197	9,681	149,497	532,550
62	Health care & social assistance	14,833	237,109	6,443,391	14,724,775
71	Arts, entertainment, & recreation	2,232	36,917	682,571	2,034,775
81	Other services (except public administration)	11,051	63,894	1,294,074	4,738,420
		42,861	453,087	12,950,248	32,896,419
	Nontaxable as a share of Total				
54	Professional, scientific, & technical services	1.0%	3.4%	3.0%	2.8%
61	Educational services	19.5%	17.9%	15.2%	13.3%
62	Health care & social assistance	17.0%	48.2%	47.4%	47.0%
71	Arts, entertainment, & recreation	24.7%	24.2%	20.2%	20.4%
81	Other services (except public administration)	20.6%	22.1%	20.2%	26.3%
		13.4%	31.5%	27.9%	27.2%

Gross Business Income from Department of Revenue Records

Businesses file tax returns with the Department of Revenue to report the sales tax collected from customers and to pay business and occupation, and public utility taxes. The B&O and public utility taxes are very broad taxes on the gross receipts of nearly all businesses operating in Washington. The tax form requires taxpayers to enter their gross income before deductions. Taxes due are calculated after subtracting deductions and applying the appropriate tax rate. The gross income number provides the broadest measure of the relative size of businesses available from these tax returns.

To some extent these gross income numbers will understate the nonprofit sector's share of the economy as the income that is "exempted" from tax is subtracted before gross income is entered on the form. In the case of nonprofits, about 70 percent of the B&O tax exemptions available are taken before the gross income number is entered on the form. While most of the B&O tax exemptions available to other businesses are deductions that are subtracted after gross income is reported.

Table 23 compares the reported gross business income for the nonprofit sector with the gross business income for all businesses. The nonprofit sector reported about 2.6 percent of the total gross business income. The nonprofit share is substantial in the following economic sectors: education; health care and social assistance; and arts, entertainment, and recreation.

Table 23 Nonprofits as a share of selected Economic Sectors Gross Business Income in Millions CY 2001				
NAICS	Industry	Nonprofits	Total	Nonprofits as percent of Total
11-22	Ag., Forestry, Fishing, and Mining	\$89	\$4,545	2.0%
22	Utilities	\$193	\$9,569	2.0%
23	Construction	\$8	\$28,444	0.0%
31-33	Manufacturing	\$281	\$83,748	0.3%
42-45	Retailing/Wholesaling	\$739	\$170,003	0.4%
48-49	Transportation and Warehousing	\$23	\$7,648	0.3%

Table 23 Nonprofits as a share of selected Economic Sectors Gross Business Income in Millions CY 2001				
NAICS	Industry	Nonprofits	Total	Nonprofits as percent of Total
51	Information	\$54	\$13,777	0.4%
52-53	Finance, Insurance, and Real Estate	\$2,227	\$26,717	8.3%
54	Professional, Scientific, and Technical Services	\$809	\$22,134	3.7%
55-56	Management of Companies, Administrative Support	\$379	\$11,786	3.2%
61	Educational Services	\$213	\$1,041	20.5%
62	Health Care and Social Assistance	\$5,068	\$16,061	31.6%
71	Arts, Entertainment, and Recreation	\$279	\$2,183	12.8%
72	Accommodation and Food Service	\$51	\$8,674	0.6%
81	Other Services	\$405	\$5,999	6.8%
92	Public Administration	\$9	\$189	4.8%
Total		\$10,838	\$412,527	2.6%

NAICS is the North American Industry Classification System

Employment Data from the Employment Security Department

The Washington Employment Security Department (ESD) participates with the Bureau of Labor Statistics in a state/federal cooperative statistical program called the Covered Employment and Wages program. This program derives data from filings of unemployment insurance payments by employers. The data includes information about the wages and number of workers that are covered by unemployment insurance laws. Since this data is collected at the employer level, it makes possible a match between nonprofits in the Secretary of State's database and the employers in the ESD database.

Unemployment insurance laws cover most jobs. In Washington total covered employment in 2001 was 2.7 million. This was about 93 percent of total employment and 99 percent of wage and salary employment. Sole proprietors,

family employees, church and religious organization employees, certain real estate and insurance agents, newspaper vendors and certain barbers and hairdressers are not included in covered employment.

Table 24 shows the relationship between covered employment by nonprofit organizations and covered employment by all employers. There were a little over 190,000 jobs in the nonprofit sector – about 7.2 percent of total covered employment. Total wages in the nonprofit sector were over \$6 billion – about 6.2 percent of total wages. At \$32,000 the average annual wage in the nonprofit sector was about 86 percent of the average wage for all covered employment.

Significant nonprofit employment exists in the following sectors: finance, insurance, and real estate (14.1 percent); educational services (6.4 percent); health care and social assistance (38 percent of total); arts, entertainment, and recreation (17.6 percent); and other services (15.7 percent). The average wage for nonprofit employees is roughly comparable to the average wage in each of these sectors except in educational services and arts, entertainment, and recreation where the average wage is about 10 percent below these sectors' average wage.

Conclusion

Washington's nonprofit organizations make up a substantial portion of the state's economy. They make up a significant part of the finance, insurance, and real estate sector; the educational services sector; the health care and social assistance sector; the arts, entertainment, and recreation sector; and the other services sector.

When taken as a separate economic sector and measured by employment, the nonprofit sector is the fifth largest economic sector in Washington behind retail and wholesale trade; manufacturing; accommodation and food service; and education but ahead of agriculture, forestry, fishing and mining; utilities; construction; transportation and warehousing; information; finance, insurance, and real estate; professional, scientific, and technical services; management of companies, and administrative support; health and social assistance; arts, entertainment, and recreation; other services, and public administration.

Table 24
Nonprofits as a share of selected Economic Sectors
Employment and Wages
CY 2001

		Nonprofit Employment	All Covered Employment	Nonprofit as Percent of All	Nonprofit Total Wages	Total Wages All Employers	Nonprofit as Percent of All	Nonprofit Average Wage	All Covered Employers	Nonprofit as Percent of All
NAICS	Industry									
11-21	Ag., Forestry, Fishing, & Mining	542	81,421	0.7%	11,592,697	1,640,494,683	0.7%	21,389	20,148	106.2%
22	Utilities	631	17,177	3.7%	24,623,993	995,155,012	2.5%	39,024	57,935	67.4%
23	Construction	188	147,348	0.1%	5,630,102	5,687,294,513	0.1%	29,947	38,598	77.6%
31-33	Manufacturing	1,580	320,309	0.5%	36,321,107	15,306,069,566	0.2%	22,988	47,785	48.1%
42-45	Retailing/Wholesaling	6,043	423,018	1.4%	147,657,437	12,956,305,788	1.1%	24,434	30,628	79.8%
48-49	Transportation & Warehousing	491	110,651	0.4%	10,774,789	4,383,608,251	0.2%	21,945	39,617	55.4%
51	Information	677	103,103	0.7%	20,631,451	11,033,390,952	0.2%	30,475	107,013	28.5%
52-53	Finance, Insurance, & Real Estate	20,411	144,651	14.1%	881,319,225	6,352,334,528	13.9%	43,179	43,915	98.3%
54	Professional, Scientific, and Technical Services	5,360	138,926	3.9%	230,988,015	7,423,621,009	3.1%	43,095	53,436	80.6%
55-56	Management of Companies, Administrative Support	1,471	151,413	1.0%	47,905,601	5,457,062,691	0.9%	32,567	36,041	90.4%

Table 24
Nonprofits as a share of selected Economic Sectors
Employment and Wages
CY 2001

		Nonprofit Employment	All Covered Employment	Nonprofit as Percent of All	Nonprofit Total Wages	Total Wages All Employers	Nonprofit as Percent of All	Nonprofit Average Wage	All Covered Employers	Nonprofit as Percent of All
61	Educational Services	14,456	227,155	6.4%	406,818,655	7,156,319,763	5.7%	28,142	31,504	89.3%
62	Health Care and Social Assistance	112,422	296,074	38.0%	3,789,351,632	9,435,915,447	40.2%	33,706	31,870	105.8%
71	Arts, Entertainment, and Recreation	9,165	51,992	17.6%	188,303,000	1,228,434,332	15.3%	20,546	23,627	87.0%
72	Accommodation and Food Service	914	204,567	0.4%	12,468,511	2,762,315,335	0.5%	13,642	13,503	101.0%
81	Other Services	18,134	115,759	15.7%	410,259,975	2,227,316,704	18.4%	22,624	19,241	117.6%
92	Public Administration		152,583	0.0%		6,569,304,570	0.0%		43,054	0.0%
All		192,485	2,686,149	7.2%	6,224,646,190	100,615,098,856	6.2%	32,338	37,457	86.3%

¹ RCW 23.03.005

² Salamon, Lester M, Helmut K. Anheier, Regina List, Stefan Toepler, S. Wojciech Sokolowski, and Associates, *Global Civil Society: Dimensions of the Nonprofit Sector*, The Johns Hopkins Center for Civil Society Studies, Baltimore, MD, 1999

³ Smith, D.H. "The Rest of the Nonprofit Sector: Grassroots Associations as the Dark Matter Ignored in Prevailing >Flat Earth= Maps of the Sector" *Nonprofit and Voluntary Sector Quarterly*, 26(2).

⁴ Salamon, Lester M., Helmut K. Anheier, Regina List, Stefan Toepler, S. Wojciech Sokolowski, and Associates, *Global Civil Society: Dimensions of the Nonprofit Sector*, The Johns Hopkins Center for Civil Society Studies, Baltimore, MD, 1999

⁵ U.S. Bureau of the Census, 1997 Economic Census
<http://www.census.gov/epcd/ec97/us/US000.HTM>
<http://www.census.gov/epcd/ec97/wa/WA000.HTM>

⁶ <http://www.irs.gov/taxstats/article/0..id=97186.00.html>

⁷ National Center for Charitable Statistics, Center on Nonprofits and Philanthropy, The Urban Institute, Washington D.C.

⁸ See Nation Center for Charitable Statistics for an introduction to the NTEE at:
<http://nccs.urban.org/ntee-cc/index.htm>

⁹ Tax Exemptions 2000, Washington Department of Revenue, Jan 10, 2000

¹⁰ Birmingham (Graham), Denise, *Nonprofit Organizations: Washington State Excise Tax Treatment*, Research Report #88-2, Washington Department of Revenue, Jan 21, 1988

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Organization of Nonprofits under Washington Statutes

Regular Nonprofit Corporations (RCW 24.03) This is the general statute for organizing a nonprofit. Nonprofits are defined as a corporation where no part of the income is distributable its members, directors or officers. This chapter covers organization with the following purposes: charitable; benevolent; eleemosynary; educational; civic; patriotic; political; religious; social; fraternal; literary; cultural; athletic; scientific; agricultural; horticultural; animal husbandry; and professional, commercial, industrial or trade association. Labor unions, cooperative organizations, and banking or insurance organizations are not organized under this chapter. Individuals in the same professional service may organize as a professional service corporation. These corporations may be organized as either for profit or nonprofit. A public benefit nonprofit corporation is organized under the nonprofit statutes and is also eligible for tax exempt status under 26 U.S.C. 501(c)(3).

Nonprofit Miscellaneous and Mutual Corporations (RCW 24.06) Corporations organized here include mutual, social, cooperative, fraternal, beneficial, service, and labor organization. Homeowners and condominium associations, sporting clubs, and employee associations are classified here.

Corporations Sole (RCW 24.12) Overseers of churches or religious organizations may incorporate for the purpose of holding property in trust for the church or religious organization.

Fraternal Societies (RCW 24.20) Fraternal Societies such as the Masons, Moose, Eagles, Elks, American Legion, and others organize under this chapter.

Fraternal Building Societies (RCW 24.24) These organizations provide, maintain and operate buildings used for fraternal and social purposes.

Granges (RCW 24.28) Granges may organize under this chapter. The Grange, formally known as the Patrons of Husbandry is a farm based fraternal organization.

Agricultural Processing and Marketing Associations (RCW 24.34) Farmers may incorporate their associations to collectively process farm products and market the products in intrastate commerce under this chapter.

Fish Marketing Associations (RCW 24.36) Fishers may incorporated their

Organization of Nonprofits under Washington Statutes

associations for the purpose of processing and marketing the fish products of their members. Marketing associations are considered nonprofit because the organization is not designed to make a profit for itself but assist their members as producers of agricultural and fishery products.

Credit Unions (RCW 31.12) A credit union is a cooperative organized as a nonprofit corporation for the purposes of promoting thrift among its members and creating a source of credit for them at fair and reasonable rates of interest.

IRS Tax-Exempt Organization Reference Chart

Section of 1986 Code	Description of organization	General nature of activities	Application Form No.	Annual return required to be filed	Contributions allowable
501(c)(1)	Corporations Organized Under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States	No Form	None	Yes, if made for exclusively public purposes
501(c)(2)	Title-Holding Corporation For Exempt Organization	Holding title to property of an exempt organization	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(3)	Religious. Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations	Activities of nature implied by description of class of organization	1023	990 ¹ or 990EZ ⁸ , or 990-PF	Yes, generally ^{1,2}
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; charitable, educational or recreational	1024	990 ¹ or 990EZ ⁸	No, generally ⁷
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.	Improvement of business conditions of one or more lines of business	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(7)	Social and Recreation Clubs	Pleasure, recreation, social activities	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident, or other benefits to members	1024	990 ¹ or 990EZ ⁸	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(9)	Voluntary Employees' Beneficiary Associations	Providing for payment of life, sickness, accident, or other benefits to members	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members	1024	990 ¹ or 990EZ ⁸	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	No Forms	990 ¹ or 990EZ ⁸	No ²

IRS Tax-Exempt Organization Reference Chart

501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.	Activities of a mutually beneficial nature similar to those implied by the description of class of organization	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(13)	Cemetery Companies	Burials and incidental activities	1024	990 ¹ or 990EZ ⁸	Yes, generally
501(c)(14)	State-Chartered Credit Unions, Mutual Reserve Funds	Loans to members	No Form ⁶	990 ¹ or 990EZ ⁸	No ²
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	No Form ⁶	990 ¹ or 990EZ ⁸	No ²
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(18)	Employee-funded Pension Trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	No Form ⁶	990 ¹ or 990EZ ⁸	No ²
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of organization	1024	990 ¹ or 990EZ ⁸	No, generally ⁷
501(c)(21)	Black Lung Benefit Trusts	Funded by coal mine operators to satisfy their liability for disability or death due to black lung diseases	No Form ⁶	990-BL	No ⁴
501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	No Form ⁶	990 or 990EZ ⁸	No ⁵
501(c)(23)	Veterans Organization (created before 1880)	To provide insurance and other benefits to veterans	No Form ⁶	990 or 990EZ ⁸	No, generally ⁷
501(c)(25)	Title-Holding Corporations or Trusts with Multiple Parents	Holding title and paying over income from property to 35 or fewer parents or beneficiaries	1024	990 or 990EZ	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	No Form ⁶	990 ¹ or 990EZ ⁸	No
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	No Form ⁶	990 ¹ or 990EZ ⁸	No

IRS Tax-Exempt Organization Reference Chart

501(d)	Religious and Apostolic Associations	Regular business activities. Communal religious community	No Form ⁶	1065 ⁹	No ²
501(e)	Cooperative Hospital Service Or Organizations	Performs cooperative services for hospitals	1023	990 ¹ or 990EZ ⁸	Yes
501(f)	Cooperative Service Organizations of Operating Educational Organizations	Performs collective investment services for educational organizations	1023	990 ¹ or 990EZ ⁸	Yes
501(k)	Child Care Organization	Provides care for children	1023	990 or 990EZ ⁸	Yes
501(n)	Charitable Risk Pools	Pools certain insurance risks of 501(c)(3) organizations	1023	990 ¹ or 990EZ ⁸	Yes
521(a)	Farmers' Cooperative Associations	Cooperative marketing and purchasing for agricultural producers	1028	990-C	No
527	Political organizations	A party, committee, fund, association; etc., that directly or indirectly accepts contributions or makes expenditures for political campaigns	No Form ⁶	1120-POL ¹⁰ 990 or 990EZ ⁸	No

1. For exceptions to the filing requirement, see chapter 2 and the form instructions.
2. An organization exempt under a subsection of Code sec. 501 other than 501(c)(3) may establish a charitable fund, contributions to which are deductible. Such a fund must itself meet the requirements of section 501(c)(3) and the related notice requirements of section 508(a).
3. Contributions to volunteer fire companies and similar organizations are deductible, but only if made for exclusively public purposes.
4. Deductible as a business expense to the extent allowed by Code section 192.
5. Deductible as a business expense to the extent allowed by Code section 194A.
6. Application is by letter to the address shown on Form 8718. A copy of the organizing document should be attached and the letter should be signed by an officer.
7. Contributions to these organizations are deductible only if 90% or more of the organization's members are war veterans.
8. For limits on the use of Form 990EZ, see chapter 2 and the general instructions for Form 990EZ (or Form 990).
9. Although the organization files a partnership return, all distributions are deemed dividends. The members are not entitled to pass-through treatment of the organization's income or expenses.
10. Form 1120-POL is required only if the organization had taxable income as defined in IRC 527(c). For tax years beginning after June 30, 2000, a political organization that has gross receipts of \$25,000 or more for the tax year must file Form 1120-POL, even if it has no taxable income.

Table taken from IRS Publication 557, Tax-Exempt Status for Your Organization, pgs 57-58

Table C – 1 Non 501(c)(3) Exempt Organization Information By County						
	Number	Percent	Assets	Percent	Revenue	Percent
		Number		Assets		Revenue
COUNTY						
Adams	10	0.3 %	42,531,085	0.2 %	20,729,887	0.4 %
Asotin	8	0.2 %	3,768,265	0.0 %	2,820,229	0.0 %
Benton	61	2.1 %	634,856,909	4.2 %	78,784,179	1.7 %
Chelan	43	1.5 %	53,987,003	0.3 %	12,216,778	0.2 %
Clallam	41	1.4 %	33,724,985	0.2 %	8,445,457	0.1 %
Clark	90	3.2 %	667,601,758	4.4 %	134,401,693	2.9 %
Columbia	5	0.1 %	23,557,920	0.1 %	10,438,222	0.2 %
Cowlitz	48	1.7 %	338,008,163	2.2 %	46,325,975	1.0 %
Douglas	10	0.3 %	5,474,227	0.0 %	3,161,891	0.0 %
Ferry	1	0.0 %	869,888	0.0 %	189,135	0.0 %
Franklin	35	1.2 %	5,710,779	0.0 %	6,394,989	0.1 %
Grant	34	1.2 %	5,240,432	0.0 %	4,827,400	0.1 %
Grays Harbor	38	1.3 %	66,736,800	0.4 %	56,166,545	1.2 %
Island	22	0.7 %	9,809,550	0.0 %	4,850,720	0.1 %

Table C – 1 Non 501(c)(3) Exempt Organization Information By County						
	Number	Percent	Assets	Percent	Revenue	Percent
		Number		Assets		Revenue
Jefferson	11	0.3 %	18,087,920	0.1 %	2,104,137	0.0 %
King	936	33.4 %	7,229,731,896	47.9 %	2,762,680,023	61.6 %
Kitsap	98	3.5 %	45,269,063	0.3 %	28,963,569	0.6 %
Kittitas	19	0.6 %	3,962,924	0.0 %	2,589,726	0.0 %
Klickitat	8	0.2 %	2,001,785	0.0 %	1,474,730	0.0 %
Lewis	28	1.0 %	9,775,434	0.0 %	3,626,635	0.0 %
Lincoln	5	0.1 %	361,332	0.0 %	182,730	0.0 %
Mason	15	0.5 %	3,706,504	0.0 %	1,233,641	0.0 %
Okanogan	23	0.8 %	15,759,318	0.1 %	8,494,755	0.1 %
Pacific	21	0.7 %	9,244,257	0.0 %	2,473,072	0.0 %
Pend Oreille	3	0.1 %	125,709	0.0 %	234,986	0.0 %
Pierce	303	10.8 %	1,592,442,707	10.5 %	319,710,581	7.1 %
San Juan	10	0.3 %	43,284,566	0.2 %	13,501,563	0.3 %
Skagit	61	2.1 %	16,483,958	0.1 %	10,937,453	0.2 %
Skamania	2	0.0 %	88,717	0.0 %	177,909	0.0 %
Snohomish	192	6.8 %	314,603,540	2.0 %	144,652,294	3.2 %

Table C – 1 Non 501(c)(3) Exempt Organization Information By County						
	Number	Percent	Assets	Percent	Revenue	Percent
		Number		Assets		Revenue
Spokane	200	7.1 %	1,689,349,738	11.1 %	406,990,214	9.0 %
Stevens	11	0.3 %	916,553	0.0 %	738,836	0.0 %
Thurston	148	5.2 %	1,368,896,994	9.0 %	261,156,974	5.8 %
Walla Walla	32	1.1 %	48,840,096	0.3 %	19,231,603	0.4 %
Whatcom	82	2.9 %	437,448,557	2.9 %	50,334,791	1.1 %
Whitman	37	1.3 %	5,837,525	0.0 %	5,094,242	0.1 %
Yakima	105	3.7 %	335,493,006	2.2 %	47,964,759	1.0 %
Total	2,796	100.0 %	15,083,589,863	100.0 %	4,484,302,323	100.0 %

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
COUNTY	IRS Subsection	Description			
Adams	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	2	38,397	88,415
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	2	764,516	1,541,049
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	3	123,044	146,411
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	2	41,475,234	18,897,889
	501(c)(13)	Burial Association and Cemetery Companies	1	129,894	56,123
	Total		10	42,531,085	20,729,887
Asotin	IRS Subsection	Description			
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	2	128,842	125,708
	501(c)(7)	Pleasure, Recreational, or Social Clubs	2	1,660,457	755,782
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	1	867,858	504,362
	501(c)(9)	Voluntary Employees Beneficiary Associations	1	379,969	1,098,860
	501(c)(10)	Domestic Fraternal Societies and Associations	1	191,689	174,147
	501(c)(13)	Burial Association and Cemetery Companies	1	539,450	161,370
	Total		8	3,768,265	2,820,229
Benton	IRS Subsection	Description	2	607,396	97,026

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(2)	Title Holding Corporations			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	10	1,189,406	1,672,058
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	13	5,097,891	5,167,785
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	12	3,355,618	4,924,133
	501(c)(7)	Pleasure, Recreational, or Social Clubs	8	10,027,223	3,179,806
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	4	571,667	238,465
	501(c)(10)	Domestic Fraternal Societies and Associations	3	901,329	283,536
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	52,875,100	22,771,600
	501(c)(13)	Burial Association and Cemetery Companies	3	4,396,940	953,686
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	2	555,652,000	39,362,400
	501(c)(19)	Post or Organization of War Veterans	3	182,339	133,684
	Total		61	634,856,909	78,784,179
Chelan	IRS Subsection	Description			
	501(c)(2)	Title Holding Corporations	1	784,373	123,386
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	16	3,009,990	2,724,720
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	3	1,097,696	1,223,022

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	11	2,336,581	2,810,304
	501(c)(7)	Pleasure, Recreational, or Social Clubs	4	2,307,125	996,757
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	1	12,084	46,548
	501(c)(10)	Domestic Fraternal Societies and Associations	1	428,283	151,520
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	2	332,318	144,407
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	2	42,891,630	3,708,341
	501(c)(19)	Post or Organization of War Veterans	2	786,923	287,773
	Total		43	53,987,003	12,216,778
Clallam	IRS Subsection	Description	8	894,365	374,340
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	4	1,002,467	1,048,731
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	11	1,342,844	2,152,181
	501(c)(7)	Pleasure, Recreational, or Social Clubs	5	1,291,630	909,799
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	5	2,917,959	829,450
	501(c)(10)	Domestic Fraternal Societies and Associations	2	1,868,257	575,594
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	4	2,117,318	607,806

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	1	22,153,700	1,839,670
	501(c)(19)	Post or Organization of War Veterans	1	136,445	107,886
	Total		41	33,724,985	8,445,457
Clark	IRS Subsection	Description	1	1,161,370	128,893
	501(c)(2)	Title Holding Corporations			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	13	943,108	1,678,179
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	24	3,430,072	4,290,691
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	25	13,382,374	64,823,319
	501(c)(7)	Pleasure, Recreational, or Social Clubs	7	9,153,777	5,597,533
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	7	1,498,784	558,034
	501(c)(9)	Voluntary Employees Beneficiary Associations	2	1,498,859	510,326
	501(c)(10)	Domestic Fraternal Societies and Associations	1	311,580	152,904
	501(c)(13)	Burial Association and Cemetery Companies	1	328,474	68,596
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	4	619,637,180	55,062,377
	501(c)(19)	Post or Organization of War Veterans	4	6,966,340	947,552
	501(c)(25)	Title -Holding Corporations or Trusts with Multiple Parents	1	9,289,840	583,289

Table C -2 Non 501(c)(3) Exempt Organization Information By County					
			Number	Assets	Revenue
	Total		90	667,601,758	134,401,693
Columbia	IRS Subsection	Description			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	1	41,152	1,025
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	1	12,929	46,028
	501(c)(7)	Pleasure, Recreational, or Social Clubs	1	57,677	58,674
	501(c)(10)	Domestic Fraternal Societies and Associations	1	60,962	184,195
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	23,385,200	10,148,300
	Total		5	23,557,920	10,438,222
Cowlitz	IRS Subsection	Description			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	11	921,743	663,103
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	17	3,751,851	3,466,603
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	4	888,444	919,116
	501(c)(7)	Pleasure, Recreational, or Social Clubs	2	1,538,382	1,721,155
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	4	6,046,179	1,233,920
	501(c)(9)	Voluntary Employees Beneficiary Associations	2	824,553	12,722,160
	501(c)(10)	Domestic Fraternal Societies and Associations	2	556,886	302,806

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	63,177	30,571
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	2	322,491,100	24,933,060
	501(c)(19)	Post or Organization of War Veterans	2	192,577	216,211
	501(c)(25)	Title-Holding Corporations or Trusts with Multiple Parents	1	733,271	117,270
	Total		48	338,008,163	46,325,975
Douglas	IRS Subsection	Description	3	137,976	226,977
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	2	183,607	291,529
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	2	329,694	587,960
	501(c)(7)	Pleasure, Recreational, or Social Clubs	1	3,804,640	1,956,040
	501(c)(10)	Domestic Fraternal Societies and Associations	1	979,910	73,255
	501(c)(19)	Post or Organization of War Veterans	1	38,400	26,130
	Total		10	5,474,227	3,161,891
Ferry	IRS Subsection	Description	1	869,888	189,135
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations			
	Total		1	869,888	189,135

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
Franklin	IRS Subsection	Description			
	501(c)(2)	Title Holding Corporations	2	914,294	84,742
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	6	853,995	1,545,951
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	16	1,541,013	2,408,645
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	7	1,568,465	2,007,444
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	1	134,595	20,384
	501(c)(10)	Domestic Fraternal Societies and Associations	1	281,809	180,416
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	129,615	30,933
	501(c)(19)	Post or Organization of War Veterans	1	286,993	116,474
	Total		35	5,710,779	6,394,989
Grant	IRS Subsection	Description			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	9	1,164,583	685,721
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	64,582	41,926
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	7	317,004	515,477
	501(c)(7)	Pleasure, Recreational, or Social Clubs	5	1,843,951	1,886,886
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	6	1,197,221	1,140,153

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(10)	Domestic Fraternal Societies and Associations	3	165,068	209,607
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	2	480,845	170,650
	501(c)(19)	Post or Organization of War Veterans	1	7,178	176,980
	Total		34	5,240,432	4,827,400
Grays Harbor	IRS Subsection	Description	8	1,075,357	335,463
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	10	1,358,128	1,532,560
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	9	932,677	1,620,009
	501(c)(7)	Pleasure, Recreational, or Social Clubs	2	2,322,529	1,183,701
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	4	988,124	615,972
	501(c)(9)	Voluntary Employees Beneficiary Associations	1	59,104,300	50,357,000
	501(c)(10)	Domestic Fraternal Societies and Associations	2	553,678	191,863
	501(c)(19)	Post or Organization of War Veterans	2	402,007	329,977
	Total		38	66,736,800	56,166,545
Island	IRS Subsection	Description	4	619,635	493,743
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	75,698	182,344
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	5	335,975	440,851
	501(c)(7)	Pleasure, Recreational, or Social Clubs	4	6,139,863	2,792,239
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	3	1,098,330	264,869
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	3	1,364,211	484,873
	501(c)(19)	Post or Organization of War Veterans	2	175,838	191,801
	Total		22	9,809,550	4,850,720
Jefferson	IRS Subsection	Description	2	157,182	133,861
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	70,878	144,366
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	3	412,006	295,013
	501(c)(7)	Pleasure, Recreational, or Social Clubs	2	225,881	79,185
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	2	806,473	148,282
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	1	16,415,500	1,303,430
	Total		11	18,087,920	2,104,137
King	IRS Subsection	Description	30	41,021,409	5,486,223

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(2)	Title Holding Corporations			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	160	301,161,285	704,852,163
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	183	140,460,035	200,369,879
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	240	141,066,317	131,892,184
	501(c)(7)	Pleasure, Recreational, or Social Clubs	136	148,849,038	79,427,179
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	24	12,693,535	3,147,206
	501(c)(9)	Voluntary Employees Beneficiary Associations	74	675,270,565	1,159,576,703
	501(c)(10)	Domestic Fraternal Societies and Associations	18	9,711,924	5,545,018
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	10	26,307,188	6,383,350
	501(c)(13)	Burial Association and Cemetery Companies	4	17,390,062	2,631,348
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	23	5,374,896,400	422,690,981
	501(c)(15)	Mutual Insurance Companies or Assoc Other Than Life or Marine	2	494,532	297,587
	501(c)(19)	Post or Organization of War Veterans	9	2,070,010	926,909
	501(c)(25)	Title -Holding Corporations or Trusts with Multiple Parents	23	338,339,596	39,453,293
	Total		936	7,229,731,896	2,762,680,023
Kitsap	IRS Subsection	Description	2	1,172,961	132,951

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(2)	Title Holding Corporations			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	20	4,945,198	12,245,266
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	26	2,743,237	4,064,729
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	16	1,487,123	3,195,387
	501(c)(7)	Pleasure, Recreational, or Social Clubs	17	10,982,432	5,688,422
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	4	2,073,281	537,868
	501(c)(10)	Domestic Fraternal Societies and Associations	5	1,375,035	453,876
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	3	1,241,848	205,575
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	1	18,072,600	1,682,130
	501(c)(19)	Post or Organization of War Veterans	4	1,175,348	757,365
	Total		98	45,269,063	28,963,569
Kittitas	IRS Subsection	Description			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	1	11,774	27,263
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	528,928	251,931
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	5	537,735	1,045,209
	501(c)(7)	Pleasure, Recreational, or Social Clubs	6	515,512	295,998

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	3	1,803,904	553,476
	501(c)(10)	Domestic Fraternal Societies and Associations	1	171,899	199,756
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	344,692	175,779
	501(c)(13)	Burial Association and Cemetery Companies	1	48,480	40,314
	Total		19	3,962,924	2,589,726
Klickitat	IRS Subsection	Description	1	132,923	8,455
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	60,174	145,845
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	2	115,054	113,027
	501(c)(7)	Pleasure, Recreational, or Social Clubs	1	159,836	121,739
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	1	177,343	135,649
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	993,044	163,391
	501(c)(19)	Post or Organization of War Veterans	1	363,411	786,624
	Total		8	2,001,785	1,474,730
Lewis	IRS Subsection	Description	5	383,232	367,054
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	5	664,017	820,534
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	3	309,351	475,446
	501(c)(7)	Pleasure, Recreational, or Social Clubs	2	366,410	230,609
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	2	1,225,902	356,215
	501(c)(9)	Voluntary Employees Beneficiary Associations	1	4,615	240,000
	501(c)(10)	Domestic Fraternal Societies and Associations	5	1,023,401	471,092
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	3,873,030	277,516
	501(c)(13)	Burial Association and Cemetery Companies	2	1,721,920	226,665
	501(c)(19)	Post or Organization of War Veterans	2	203,556	161,504
	Total		28	9,775,434	3,626,635
Lincoln	IRS Subsection	Description	1	3,712	11,185
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	2	215,073	72,212
	501(c)(19)	Post or Organization of War Veterans	2	142,547	99,333
	Total		5	361,332	182,730
Mason	IRS Subsection	Description	2	291,199	61,898

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	47,814	68,470
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	4	267,300	324,827
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	2	756,567	116,436
	501(c)(10)	Domestic Fraternal Societies and Associations	2	1,066,943	260,653
	501(c)(13)	Burial Association and Cemetery Companies	1	792,723	244,835
	501(c)(19)	Post or Organization of War Veterans	3	483,958	156,522
	Total		15	3,706,504	1,233,641
Okanogan	IRS Subsection	Description			
	501(c)(2)	Title Holding Corporations	1	107,504	113,501
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	6	1,027,977	782,474
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	24,534	28,804
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	3	41,569	174,988
	501(c)(7)	Pleasure, Recreational, or Social Clubs	1	74,821	9,651
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	1	175,920	187,219
	501(c)(10)	Domestic Fraternal Societies and Associations	2	215,192	130,405

Table C -2 Non 501(c)(3) Exempt Organization Information By County					
			Number	Assets	Revenue
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	6	13,908,270	6,566,290
	501(c)(19)	Post or Organization of War Veterans	2	183,531	501,423
	Total		23	15,759,318	8,494,755
Pacific	IRS Subsection	Description	3	1,100,270	539,062
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	266,581	417,018
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	5	344,898	306,021
	501(c)(7)	Pleasure, Recreational, or Social Clubs	2	245,559	101,221
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	3	1,141,896	385,087
	501(c)(10)	Domestic Fraternal Societies and Associations	2	77,672	120,618
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	2,078,800	201,335
	501(c)(13)	Burial Association and Cemetery Companies	1	3,432,740	141,498
	501(c)(19)	Post or Organization of War Veterans	3	555,841	261,212
	Total		21	9,244,257	2,473,072
Pend Oreille	IRS Subsection	Description	2	26,056	84,316
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(10)	Domestic Fraternal Societies and Associations	1	99,653	150,670
	Total		3	125,709	234,986
Pierce	IRS Subsection	Description			
	501(c)(2)	Title Holding Corporations	2	699,615	31,114
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	102	11,629,067	13,408,519
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	53	14,943,374	21,756,683
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	49	18,732,567	29,336,327
	501(c)(7)	Pleasure, Recreational, or Social Clubs	32	32,759,172	16,869,152
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	11	21,101,172	4,641,805
	501(c)(9)	Voluntary Employees Beneficiary Associations	7	19,470,782	59,901,677
	501(c)(10)	Domestic Fraternal Societies and Associations	13	6,736,734	2,180,369
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	17	163,254,243	58,128,064
	501(c)(13)	Burial Association and Cemetery Companies	2	2,751,009	273,569
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	11	1,297,410,410	112,108,362
	501(c)(19)	Post or Organization of War Veterans	4	2,954,562	1,074,940
	Total		303	1,592,442,707	319,710,581

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
San Juan	IRS Subsection	Description			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	1	45,266	52,326
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	1	8,284	51,038
	501(c)(7)	Pleasure, Recreational, or Social Clubs	1	313,337	26,316
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	2	1,100,023	98,216
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	4	41,651,366	13,190,407
	501(c)(19)	Post or Organization of War Veterans	1	166,290	83,260
	Total		10	43,284,566	13,501,563
Skagit	IRS Subsection	Description			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	10	1,126,565	958,921
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	13	2,463,864	3,233,423
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	13	1,947,988	2,211,777
	501(c)(7)	Pleasure, Recreational, or Social Clubs	7	5,468,823	2,196,238
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	8	1,301,239	866,114
	501(c)(10)	Domestic Fraternal Societies and Associations	5	1,817,536	904,322
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	2	1,660,802	301,685

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(19)	Post or Organization of War Veterans	3	697,141	264,973
	Total		61	16,483,958	10,937,453
Skamania	IRS Subsection	Description			
	501(c)(10)	Domestic Fraternal Societies and Associations	1	49,273	102,907
	501(c)(19)	Post or Organization of War Veterans	1	39,444	75,002
	Total		2	88,717	177,909
Snohomish	IRS Subsection	Description			
	501(c)(2)	Title Holding Corporations	5	5,818,284	856,855
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	38	27,935,487	7,941,175
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	38	15,631,149	20,133,018
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	42	6,475,716	7,435,385
	501(c)(7)	Pleasure, Recreational, or Social Clubs	18	13,396,573	8,423,862
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	6	3,414,054	1,255,339
	501(c)(9)	Voluntary Employees Beneficiary Associations	5	20,785,564	74,880,360
	501(c)(10)	Domestic Fraternal Societies and Associations	12	4,690,137	2,165,442
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	13	10,953,841	2,479,781

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(13)	Burial Association and Cemetery Companies	1	231,706	198,965
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	7	202,307,460	17,814,528
	501(c)(19)	Post or Organization of War Veterans	7	2,963,569	1,067,584
	Total		192	314,603,540	144,652,294
Spokane	IRS Subsection	Description	7	2,662,289	361,885
	501(c)(2)	Title Holding Corporations			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	15	4,784,830	3,494,726
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	51	17,842,717	37,896,140
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	43	19,032,803	16,974,927
	501(c)(7)	Pleasure, Recreational, or Social Clubs	17	14,529,519	6,047,576
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	7	2,575,828	691,463
	501(c)(9)	Voluntary Employees Beneficiary Associations	23	163,058,254	182,372,458
	501(c)(10)	Domestic Fraternal Societies and Associations	6	5,332,423	2,155,895
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	4	110,318,128	36,967,969
	501(c)(13)	Burial Association and Cemetery Companies	6	38,901,379	4,504,869
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	15	1,306,362,810	106,409,059

Table C -2 Non 501(c)(3) Exempt Organization Information By County					
			Number	Assets	Revenue
	501(c)(15)	Mutual Insurance Companies or Assoc Other Than Life or Marine	1	1,939,920	168,625
	501(c)(19)	Post or Organization of War Veterans	4	203,728	421,432
	501(e)	Cooperative Hospital Service Organizations	1	1,805,110	8,523,190
	Total		200	1,689,349,738	406,990,214
Stevens	IRS Subsection	Description	3	178,094	138,774
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	2	91,282	193,290
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	2	232,112	135,075
	501(c)(7)	Pleasure, Recreational, or Social Clubs	2	260,707	181,961
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	2	154,358	89,736
	Total		11	916,553	738,836
Thurston	IRS Subsection	Description	5	15,588,695	6,938,471
	501(c)(2)	Title Holding Corporations			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	24	10,368,306	9,467,312
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	22	27,949,049	10,017,110
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	66	31,736,252	38,592,795

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(7)	Pleasure, Recreational, or Social Clubs	7	3,593,281	2,343,592
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	6	10,224,645	3,315,388
	501(c)(9)	Voluntary Employees Beneficiary Associations	3	38,261,200	87,384,900
	501(c)(10)	Domestic Fraternal Societies and Associations	4	1,731,897	479,906
	501(c)(13)	Burial Association and Cemetery Companies	1	992,195	230,804
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	6	1,227,465,000	101,975,260
	501(c)(19)	Post or Organization of War Veterans	4	986,474	411,436
	Total		148	1,368,896,994	261,156,974
Walla Walla	IRS Subsection	Description	1	530,435	52,401
	501(c)(2)	Title Holding Corporations			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	6	553,853	1,578,286
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	2	239,637	611,768
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	3	435,709	511,577
	501(c)(7)	Pleasure, Recreational, or Social Clubs	8	6,858,043	3,420,867
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	3	18,564,770	8,793,024
	501(c)(9)	Voluntary Employees Beneficiary Associations	1	678,018	2,286,030

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(10)	Domestic Fraternal Societies and Associations	3	289,041	307,852
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	1	147,023	64,594
	501(c)(13)	Burial Association and Cemetery Companies	1	154,960	44,399
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	1	20,120,600	1,496,010
	501(c)(19)	Post or Organization of War Veterans	2	268,007	64,795
	Total		32	48,840,096	19,231,603
Whatcom	IRS Subsection	Description	15	1,385,844	1,133,289
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs			
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	16	1,229,695	2,202,074
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	18	3,690,498	5,371,721
	501(c)(7)	Pleasure, Recreational, or Social Clubs	9	5,575,712	3,160,866
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	2	1,663,734	229,558
	501(c)(10)	Domestic Fraternal Societies and Associations	1	154,112	56,328
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	14	6,144,397	1,288,211
	501(c)(13)	Burial Association and Cemetery Companies	1	142,002	85,007
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	5	417,240,960	36,746,021

Table C -2
Non 501(c)(3) Exempt Organization Information
By County

			Number	Assets	Revenue
	501(c)(19)	Post or Organization of War Veterans	1	221,603	61,716
	Total		82	437,448,557	50,334,791
Whitman	IRS Subsection	Description			
	501(c)(2)	Title Holding Corporations	3	1,642,760	248,373
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	3	305,743	294,412
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	1	49,097	29,694
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	2	198,489	322,792
	501(c)(7)	Pleasure, Recreational, or Social Clubs	27	3,578,689	4,163,830
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	1	62,747	35,141
	Total		37	5,837,525	5,094,242
Yakima	IRS Subsection	Description			
	501(c)(4)	Civic League, Local Association of Employees, and Social Welfare Orgs	19	1,474,468	1,582,295
	501(c)(5)	Agricultural, Horticultural, and Labor Organizations	23	7,065,643	8,035,198
	501(c)(6)	Boards of Trade, Business Leagues, Chambers of Commerce, & Real Estate Bds	23	8,576,516	6,108,774
	501(c)(7)	Pleasure, Recreational, or Social Clubs	7	4,812,757	2,916,068
	501(c)(8)	Fraternal Beneficiary Societies, Orders or Associations	6	2,957,753	1,358,624

Table C -2 Non 501(c)(3) Exempt Organization Information By County					
			Number	Assets	Revenue
	501(c)(10)	Domestic Fraternal Societies and Associations	5	2,225,451	514,646
	501(c)(12)	Benevolent Life Insurance, Mutual Ditch or Irrigation, and similar orgs	9	12,772,942	2,373,324
	501(c)(13)	Burial Association and Cemetery Companies	2	4,892,670	1,124,045
	501(c)(14)	Credit Unions and Other Mutual Corp or Assoc	5	290,107,650	23,046,979
	501(c)(19)	Post or Organization of War Veterans	6	607,156	904,806
	Total		105	335,493,006	47,964,759
Total			2,796	15,083,589,863	4,484,302,323

Table D-1
Public Charities: Washington Compared to Other States
 501(c)(3) Organizations required to file 990 return with IRS
 By State (2000)

	Number	Percentage	Expenses	Percentage	Assets	Percentage	Total Revenue	Percentage	Public Support	Percentage
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
STATE	968	0.4 %	\$1,413	0.1 %	\$1,877	0.1 %	\$1,641	0.1 %	\$1,030	0.5 %
Alaska										
Alabama	2,701	1.1 %	\$5,788	0.7 %	\$11,542	0.7 %	\$6,176	0.7 %	\$1,336	0.7 %
Arkansas	1,834	0.7 %	\$5,274	0.6 %	\$6,312	0.4 %	\$5,590	0.6 %	\$920	0.4 %
Arizona	3,204	1.3 %	\$8,919	1.1 %	\$13,645	0.8 %	\$9,517	1.1 %	\$2,064	1.1 %
California	26,935	11.4 %	\$83,886	11.1 %	\$137,522	9.0 %	\$91,972	10.9 %	\$21,804	11.7 %
Colorado	4,628	1.9 %	\$8,229	1.0 %	\$17,041	1.1 %	\$9,364	1.1 %	\$2,595	1.4 %
Connecticut	4,009	1.6 %	\$13,805	1.8 %	\$60,664	3.9 %	\$18,711	2.2 %	\$3,902	2.1 %
District of Columbia	3,118	1.3 %	\$16,410	2.1 %	\$28,458	1.8 %	\$18,091	2.1 %	\$8,149	4.3 %
Delaware	865	0.3 %	\$2,602	0.3 %	\$8,040	0.5 %	\$3,163	0.3 %	\$544	0.2 %
Florida	9,668	4.0 %	\$30,604	4.0 %	\$53,847	3.5 %	\$31,876	3.7 %	\$7,503	4.0 %
Georgia	4,970	2.1 %	\$17,311	2.2 %	\$37,735	2.4 %	\$19,418	2.3 %	\$5,771	3.1 %
Hawaii	1,145	0.4 %	\$3,015	0.3 %	\$10,733	0.7 %	\$3,968	0.4 %	\$728	0.3 %
Iowa	3,022	1.2 %	\$6,782	0.8 %	\$14,967	0.9 %	\$7,417	0.8 %	\$1,294	0.6 %
Idaho	918	0.3 %	\$945	0.1 %	\$2,376	0.1 %	\$1,080	0.1 %	\$281	0.1 %
Illinois	9,608	4.0 %	\$36,073	4.7 %	\$77,777	5.1 %	\$40,467	4.8 %	\$7,947	4.2 %
Indiana	5,081	2.1 %	\$14,904	1.9 %	\$34,430	2.2 %	\$17,559	2.0 %	\$3,179	1.7 %

Table D-1
Public Charities: Washington Compared to Other States
 501(c)(3) Organizations required to file 990 return with IRS
 By State (2000)

	Number	Percentage	Expenses	Percentage	Assets	Percentage	Total Revenue	Percentage	Public Support	Percentage
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
Kansas	2,495	1.0 %	\$5,183	0.6 %	\$9,260	0.6 %	\$5,838	0.6 %	\$1,145	0.6 %
Kentucky	2,761	1.1 %	\$8,275	1.0 %	\$14,900	0.9 %	\$8,903	1.0 %	\$1,453	0.7 %
Louisiana	2,575	1.0 %	\$6,834	0.9 %	\$13,105	0.8 %	\$7,426	0.8 %	\$1,305	0.7 %
Massachusetts	7,815	3.3 %	\$41,872	5.5 %	\$108,816	7.1 %	\$53,207	6.3 %	\$11,809	6.3 %
Maryland	5,188	2.1 %	\$17,259	2.2 %	\$45,253	2.9 %	\$19,768	2.3 %	\$4,258	2.2 %
Maine	1,798	0.7 %	\$4,584	0.6 %	\$7,907	0.5 %	\$5,103	0.6 %	\$877	0.4 %
Michigan	7,145	3.0 %	\$27,025	3.5 %	\$39,909	2.6 %	\$28,643	3.3 %	\$4,367	2.3 %
Minnesota	5,709	2.4 %	\$16,301	2.1 %	\$31,300	2.0 %	\$18,011	2.1 %	\$3,500	1.8 %
Missouri	4,687	1.9 %	\$17,649	2.3 %	\$37,487	2.4 %	\$19,295	2.2 %	\$3,464	1.8 %
Mississippi	1,406	0.5 %	\$3,355	0.4 %	\$6,764	0.4 %	\$3,778	0.4 %	\$1,003	0.5 %
Montana	1,292	0.5 %	\$2,058	0.2 %	\$3,569	0.2 %	\$2,228	0.2 %	\$432	0.2 %
North Carolina	6,653	2.8 %	\$16,871	2.2 %	\$38,525	2.5 %	\$19,661	2.3 %	\$4,827	2.6 %
North Dakota	871	0.3 %	\$1,794	0.2 %	\$2,689	0.1 %	\$1,901	0.2 %	\$240	0.1 %
Nebraska	1,841	0.7 %	\$4,866	0.6 %	\$10,095	0.6 %	\$5,361	0.6 %	\$933	0.5 %
New Hampshire	1,497	0.6 %	\$3,972	0.5 %	\$10,873	0.7 %	\$4,836	0.5 %	\$750	0.4 %
New Jersey	6,657	2.8 %	\$23,313	3.0 %	\$40,255	2.6 %	\$25,744	3.0 %	\$4,167	2.2 %
New Mexico	1,708	0.7 %	\$2,453	0.3 %	\$4,518	0.2 %	\$2,635	0.3 %	\$777	0.4 %

Table D-1
Public Charities: Washington Compared to Other States
 501(c)(3) Organizations required to file 990 return with IRS
 By State (2000)

	Number	Percentage	Expenses	Percentage	Assets	Percentage	Total Revenue	Percentage	Public Support	Percentage
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
Nevada	909	0.3 %	\$1,170	0.1 %	\$2,793	0.1 %	\$1,312	0.1 %	\$428	0.2 %
New York	18,221	7.7 %	\$84,615	11.2 %	\$154,352	10.1 %	\$93,445	11.0 %	\$23,870	12.8 %
Ohio	10,339	4.3 %	\$30,376	4.0 %	\$68,829	4.5 %	\$33,636	3.9 %	\$6,336	3.4 %
Oklahoma	2,555	1.0 %	\$5,723	0.7 %	\$11,837	0.7 %	\$6,447	0.7 %	\$1,892	1.0 %
Oregon	3,854	1.6 %	\$11,549	1.5 %	\$17,299	1.1 %	\$11,759	1.3 %	\$1,661	0.8 %
Pennsylvania	11,748	4.9 %	\$48,634	6.4 %	\$95,339	6.2 %	\$52,390	6.2 %	\$9,246	4.9 %
Rhode Island	1,423	0.6 %	\$5,109	0.6 %	\$8,933	0.5 %	\$5,560	0.6 %	\$1,050	0.5 %
South Carolina	2,480	1.0 %	\$5,083	0.6 %	\$12,499	0.8 %	\$5,485	0.6 %	\$1,249	0.6 %
South Dakota	877	0.3 %	\$2,862	0.3 %	\$4,308	0.2 %	\$3,095	0.3 %	\$379	0.2 %
Tennessee	4,012	1.6 %	\$12,173	1.6 %	\$23,897	1.5 %	\$13,290	1.5 %	\$3,008	1.6 %
Texas	13,055	5.5 %	\$31,958	4.2 %	\$74,416	4.8 %	\$35,805	4.2 %	\$8,003	4.3 %
Utah	1,157	0.4 %	\$3,187	0.4 %	\$4,049	0.2 %	\$3,373	0.4 %	\$630	0.3 %
Virginia	6,500	2.7 %	\$16,142	2.1 %	\$38,509	2.5 %	\$18,991	2.2 %	\$5,656	3.0 %
Vermont	1,234	0.5 %	\$2,630	0.3 %	\$5,062	0.3 %	\$2,889	0.3 %	\$558	0.3 %
Washington	5,561	2.3 %	\$14,603	1.9 %	\$22,771	1.4 %	\$15,999	1.8 %	\$3,568	1.9 %
Wisconsin	5,359	2.2 %	\$14,679	1.9 %	\$24,780	1.6 %	\$16,212	1.9 %	\$2,463	1.3 %
West Virginia	1,521	0.6 %	\$4,169	0.5 %	\$5,868	0.3 %	\$4,428	0.5 %	\$724	0.3 %

Table D-1
Public Charities: Washington Compared to Other States
 501(c)(3) Organizations required to file 990 return with IRS
 By State (2000)

	Number	Percentage	Expenses	Percentage	Assets	Percentage	Total Revenue	Percentage	Public Support	Percentage
		Number	\$ Millions	Expenses	\$ Millions	Assets	\$ Millions	Total Revenue	\$ Millions	Public Support
Wyoming	650	0.2 %	\$361	0.0 %	\$1,096	0.0 %	\$458	0.0 %	\$219	0.1 %
Total	236,227	100.0 %	\$754,672	100.0 %	\$1,518,854	100.0 %	\$842,951	100.0 %	\$185,319	100.0 %

Source: National Center for Charitable Statistics, 2000 Core File

NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES (NTEE-CC) CLASSIFICATION SYSTEM

A Arts, Culture, & Humanities

A01 Alliance/Advocacy Organizations
A02 Management and Technical Assistance
A03 Professional Societies, Associations
A05 Research Institutes and/or Public Policy Analysis
A11 Single Organization Support
A12 Fund Raising and/or Fund Distribution
A19 Nonmonetary Support N.E.C.
A20 Arts, Cultural Organizations Multipurpose
A23 Cultural, Ethnic Awareness
A25 Arts Education
A26 Arts Council/Agency
A30 Media, Communications Organizations
A31 Film, Video
A32 Television
A33 Printing, Publishing
A34 Radio
A40 Visual Arts Organizations
A50 Museum, Museum Activities
A51 Art Museums
A52 Children's Museums
A54 History Museums
A56 Natural History, Natural Science Museums
A57 Science and Technology Museums
A60 Performing Arts Organizations
A61 Performing Arts Centers
A62 Dance
A63 Ballet
A65 Theater
A68 Music
A69 Symphony Orchestras
A6A Opera
A6B Singing, Choral
A6C Music Groups, Bands, Ensembles
A6E Performing Arts Schools
A70 Humanities Organizations
A80 Historical Societies, Related Historical Activities
A84 Commemorative Events
A90 Arts Service Organizations and Activities
A99 Arts, Culture, and Humanities N.E.C.

B Education

B01 Alliance/Advocacy Organizations
B02 Management and Technical Assistance
B03 Professional Societies, Associations
B05 Research Institutes and/or Public Policy Analysis
B11 Single Organization Support
B12 Fund Raising and/or Fund Distribution
B19 Nonmonetary Support N.E.C.
B20 Elementary, Secondary Education, K - 12
B21 Kindergartens, Preschools, Nursery Schools, Early Admissions
B24 Primary, Elementary Schools
B25 Secondary, High Schools
B28 Specialized Education Institutions
B30 Vocational, Technical Schools
B40 Higher Education Institutions
B41 Community or Junior Colleges
B42 Undergraduate Colleges
B43 University or Technological Institutes
B50 Graduate, Professional Schools (Separate Entities)
B60 Adult, Continuing Education
B70 Libraries
B80 Student Services, Organizations of Students
B82 Scholarships, Student Financial Aid Services, Awards
B83 Student Sororities, Fraternities
B84 Alumni Associations

B90 Educational Services - Other
B92 Remedial Reading, Reading Encouragement
B94 Parent/Teacher Group
B99 Education N.E.C.

C Environmental Quality, Protection, & Beautification

C01 Alliance/Advocacy Organizations
C02 Management and Technical Assistance
C03 Professional Societies, Associations
C05 Research Institutes and/or Public Policy Analysis
C11 Single Organization Support
C12 Fund Raising and/or Fund Distribution
C19 Nonmonetary Support N.E.C.
C20 Pollution Abatement and Control Services
C27 Recycling Programs
C30 Natural Resources Conservation and Protection
C32 Water Resource, Wetlands Conservation and Management
C34 Land Resources Conservation
C35 Energy Resources Conservation and Development
C36 Forest Conservation
C40 Botanical, Horticultural, and Landscape Services
C41 Botanical Gardens, Arboreta and Botanical Organizations
C42 Garden Clubs, Horticultural Programs
C50 Environmental Beautification and Aesthetics
C60 Environmental Education, Outdoor Survival Programs
C99 Environmental Quality, Protection, and Beautification N.E.C.

D Animals

D01 Alliance/Advocacy Organizations
D02 Management and Technical Assistance
D03 Professional Societies, Associations
D05 Research Institutes and/or Public Policy Analysis
D11 Single Organization Support
D12 Fund Raising and/or Fund Distribution
D19 Nonmonetary Support N.E.C.
D20 Animal Protection and Welfare
D30 Wildlife Preservation, Protection
D31 Protection of Endangered Species
D32 Bird Sanctuaries, Preserves
D33 Fisheries Resources
D34 Wildlife Sanctuaries, Refuges
D40 Veterinary Services
D50 Zoo, Zoological Society
D60 Other Services - Specialty Animals
D61 Animal Training, Behavior
D99 Animal-Related N.E.C.

E Health

E01 Alliance/Advocacy Organizations
E02 Management and Technical Assistance
E03 Professional Societies, Associations
E05 Research Institutes and/or Public Policy Analysis
E11 Single Organization Support
E12 Fund Raising and/or Fund Distribution
E19 Nonmonetary Support N.E.C.
E20 Hospitals and Related Primary Medical Care Facilities
E21 Community Health Systems
E22 Hospitals, General
E24 Hospitals, Specialty
E30 Health Treatment Facilities, Primarily Outpatient
E31 Group Health Practice (Health Maintenance Organizations)

E32 Ambulatory Health Centers, Community Clinics
E40 Reproductive Health Care Facilities, Allied Services
E42 Family Planning Centers
E50 Rehabilitative Medical Services
E60 Health Support Services
E61 Blood Supply Related
E62 Ambulance, Emergency Medical Transport Services
E65 Organ and Tissue Banks
E70 Public Health Program (Includes General Health and Wellness Promotion Services)
E80 Health, General and Financing
E86 Patient Services - Entertainment, Recreation
E90 Nursing Services
E91 Nursing, Convalescent Facilities
E92 Home Health Care
E99 Health N.E.C.

F Mental Health, Crisis Intervention

F01 Alliance/Advocacy Organizations
F02 Management and Technical Assistance
F03 Professional Societies, Associations
F05 Research Institutes and/or Public Policy Analysis
F11 Single Organization Support
F12 Fund Raising and/or Fund Distribution
F19 Nonmonetary Support N.E.C.
F20 Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment
F21 Alcohol, Drug Abuse, Prevention Only
F22 Alcohol, Drug Abuse, Treatment Only
F30 Mental Health Treatment - Multipurpose
F31 Psychiatric, Mental Health Hospitals
F32 Community Mental Health Centers
F33 Group Home, Residential Treatment Facilities - Mental Health Related
F40 Hot Line, Crisis Intervention Services
F42 Rape Victim Services
F50 Addictive Disorders
F52 Smoking Addiction
F53 Eating Disorder, Addiction
F54 Gambling Addiction
F60 Counseling, Support Groups
F70 Mental Health Disorders
F80 Mental Health Associations
F99 Mental Health, Crisis Intervention N.E.C.

G Diseases, Disorders, & Medical Disciplines

G01 Alliance/Advocacy Organizations
G02 Management and Technical Assistance
G03 Professional Societies, Associations
G05 Research Institutes and/or Public Policy Analysis
G11 Single Organization Support
G12 Fund Raising and/or Fund Distribution
G19 Nonmonetary Support N.E.C.
G20 Birth Defects and Genetic Diseases
G25 Down Syndrome
G30 Cancer
G40 Diseases of Specific Organs
G41 Eye Diseases, Blindness and Vision Impairments
G42 Ear and Throat Diseases
G43 Heart and Circulatory System Diseases, Disorders
G44 Kidney Disease
G45 Lung Disease
G48 Brain Disorders
G50 Nerve, Muscle and Bone Diseases
G51 Arthritis
G54 Epilepsy

G60 Allergy Related Diseases
G61 Asthma
G70 Digestive Diseases, Disorders
G80 Specifically Named Diseases
G81 AIDS
G83 Alzheimer's Disease
G84 Autism
G90 Medical Disciplines
G92 Biomedicine, Bioengineering
G94 Geriatrics
G96 Neurology, Neuroscience
G98 Pediatrics
G9B Surgery
G99 Diseases, Disorders, and Medical Disciplines N.E.C.

H Medical Research

H01 Alliance/Advocacy Organizations
H02 Management and Technical Assistance
H03 Professional Societies, Associations
H05 Research Institutes and/or Public Policy Analysis
H11 Single Organization Support
H12 Fund Raising and/or Fund Distribution
H19 Nonmonetary Support N.E.C.
H20 Birth Defects, Genetic Diseases Research
H25 Down Syndrome Research
H30 Cancer Research
H40 Specific Organ Research
H41 Eye Research
H42 Ear and Throat Research
H43 Heart, Circulatory System Research
H44 Kidney Research
H45 Lung Research
H48 Brain Disorders Research
H50 Nerve, Muscle, Bone Research
H51 Arthritis Research
H54 Epilepsy Research
H60 Allergy Related Diseases Research
H61 Asthma Research
H70 Digestive Diseases, Disorders Research
H80 Specifically Named Diseases Research
H81 AIDS Research
H83 Alzheimer's Disease Research
H84 Autism Research
H90 Medical Specialty Research
H92 Biomedicine, Bioengineering Research
H94 Geriatrics Research
H96 Neurology, Neuroscience Research
H98 Pediatrics Research
H9B Surgery Research
H99 Medical Research N.E.C.

I Crime, Legal

I01 Alliance/Advocacy Organizations
I02 Management and Technical Assistance
I03 Professional Societies, Associations
I05 Research Institutes and/or Public Policy Analysis
I11 Single Organization Support
I12 Fund Raising and/or Fund Distribution
I19 Nonmonetary Support N.E.C.
I20 Crime Prevention
I21 Delinquency Prevention
I23 Drunk Driving Prevention
I30 Correctional Facilities
I31 Transitional Care, Half-Way House for Offenders, Ex-Offenders
I40 Rehabilitation Services for Offenders
I43 Services to Prisoners and Families - Multipurpose
I44 Prison Alternatives

I50 Administration of Justice, Courts
I51 Dispute Resolution, Mediation Services
I60 Law Enforcement Agencies (Police Departments)
I70 Protection Against, Prevention of Neglect, Abuse, Exploitation
I71 Spouse Abuse, Prevention of
I72 Child Abuse, Prevention of
I73 Sexual Abuse, Prevention of
I80 Legal Services
I83 Public Interest Law, Litigation
I99 Crime, Legal N.E.C.

J Employment

J01 Alliance/Advocacy Organizations
J02 Management and Technical Assistance
J03 Professional Societies, Associations
J05 Research Institutes and/or Public Policy Analysis
J11 Single Organization Support
J12 Fund Raising and/or Fund Distribution
J19 Nonmonetary Support N.E.C.
J20 Employment Procurement Assistance, Job Training
J21 Vocational Counseling, Guidance and Testing
J22 Vocational Training
J30 Vocational Rehabilitation
J32 Goodwill Industries
J33 Sheltered Remunerative Employment, Work Activity Center
J40 Labor Unions, Organizations
J99 Employment N.E.C.

K Food, Agriculture, & Nutrition

K01 Alliance/Advocacy Organizations
K02 Management and Technical Assistance
K03 Professional Societies, Associations
K05 Research Institutes and/or Public Policy Analysis
K11 Single Organization Support
K12 Fund Raising and/or Fund Distribution
K19 Nonmonetary Support N.E.C.
K20 Agricultural Programs
K25 Farmland Preservation
K26 Livestock Breeding, Development, Management
K28 Farm Bureaus, Granges
K30 Food Service, Free Food Distribution Programs
K31 Food Banks, Food Pantries
K34 Congregate Meals
K35 Eateries, Agency/Organization-Sponsored (Soup Kitchens)
K36 Meals on Wheels
K40 Nutrition Programs
K50 Home Economics
K99 Food, Agriculture, and Nutrition N.E.C.

L Housing, Shelter

L01 Alliance/Advocacy Organizations
L02 Management and Technical Assistance
L03 Professional Societies, Associations
L05 Research Institutes and/or Public Policy Analysis
L11 Single Organization Support
L12 Fund Raising and/or Fund Distribution
L19 Nonmonetary Support N.E.C.
L20 Housing Development, Construction, Management
L21 Public Housing Facilities
L22 Senior Citizen Housing/Retirement Communities
L25 Housing Rehabilitation
L30 Housing Search Assistance
L40 Low-Cost Temporary Housing

N.E.C. = Not Elsewhere Classified

L41	Homeless Shelters	O31	Big Brothers, Big Sisters	Q20	Promotion of International Understanding	T03	Professional Societies, Associations	W12	Fund Raising and/or Fund Distribution
L50	Housing Owners, Renters Organizations	O40	Scouting Organizations	Q21	International Cultural Exchanges	T05	Research Institutes and/or Public Policy Analysis	W19	Nonmonetary Support N.E.C.
L80	Housing Support Services	O41	Boy Scouts of America	Q22	International Student Exchanges and Aid	T11	Single Organization Support	W20	Government and Public Administration
L81	Home Improvement and Repairs	O42	Girl Scouts of the U.S.A.	Q23	International Exchanges	T12	Fund Raising and/or Fund Distribution	W22	Public Finance, Taxation, Monetary Policies
L82	Housing Expense Reduction Support	O43	Camp Fire	Q30	International Development, Relief Services	T19	Nonmonetary Support N.E.C.	W24	Citizen Participation
L99	Housing, Shelter N.E.C.	O50	Youth Development Programs, Other	Q31	International Agricultural Development	T20	Private Grantmaking Foundations	W30	Military, Veterans' Organizations
		O51	Youth Community Service Clubs	Q32	International Economic Development	T21	Corporate Foundations	W40	Public Transportation Systems, Services
M	Public Safety, Disaster Preparedness, & Relief	O52	Youth Development - Agricultural	Q33	International Relief	T22	Private Independent Foundations	W50	Telephone, Telegraph and Telecommunication Services
M01	Alliance/Advocacy Organizations	O53	Youth Development - Business	Q40	International Peace and Security	T23	Private Operating Foundations	W60	Financial Institutions, Services (Non-Government Related)
M02	Management and Technical Assistance	O54	Youth Development - Citizenship Programs	Q41	Arms Control, Peace Organizations	T30	Public Foundations	W61	Credit Unions
M03	Professional Societies, Associations	O55	Youth Development - Religious Leadership	Q42	United Nations Associations	T31	Community Foundations	W70	Leadership Development
M05	Research Institutes and/or Public Policy Analysis	O99	Youth Development N.E.C.	Q43	National Security, Domestic	T40	Voluntarism Promotion	W80	Public Utilities
M11	Single Organization Support			Q70	International Human Rights	T50	Philanthropy, Charity, Voluntarism Promotion, General	W90	Consumer Protection, Safety
M12	Fund Raising and/or Fund Distribution	P	Human Services	Q71	International Migration, Refugee Issues	T70	Fund Raising Organizations That Cross Categories	W99	Public, Society Benefit N.E.C.
M19	Nonmonetary Support N.E.C.	P01	Alliance/Advocacy Organizations	Q99	International, Foreign Affairs, and National Security N.E.C.	T90	Named Trusts/Foundations N.E.C.		
M20	Disaster Preparedness and Relief Services	P02	Management and Technical Assistance			T99	Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.	X	Religion, Spiritual Development
M23	Search and Rescue Squads, Services	P03	Professional Societies, Associations	R	Civil Rights, Social Action, & Advocacy			X01	Alliance/Advocacy Organizations
M24	Fire Prevention, Protection, Control	P05	Research Institutes and/or Public Policy Analysis	R01	Alliance/Advocacy Organizations	U	Science & Technology Research	X02	Management and Technical Assistance
M40	Safety Education	P11	Single Organization Support	R02	Management and Technical Assistance	U01	Alliance/Advocacy Organizations	X03	Professional Societies, Associations
M41	First Aid Training, Services	P12	Fund Raising and/or Fund Distribution	R03	Professional Societies, Associations	U02	Management and Technical Assistance	X05	Research Institutes and/or Public Policy Analysis
M42	Automotive Safety	P19	Nonmonetary Support N.E.C.	R05	Research Institutes and/or Public Policy Analysis	U03	Professional Societies, Associations	X11	Single Organization Support
M99	Public Safety, Disaster Preparedness, Relief N.E.C.	P20	Human Service Organizations	R11	Single Organization Support	U05	Research Institutes and/or Public Policy Analysis	X12	Fund Raising and/or Fund Distribution
		P21	American Red Cross	R12	Fund Raising and/or Fund Distribution	U11	Single Organization Support	X19	Nonmonetary Support N.E.C.
N	Recreation, Sports	P22	Urban League	R19	Nonmonetary Support N.E.C.	U12	Fund Raising and/or Fund Distribution	X20	Christian
N01	Alliance/Advocacy Organizations	P24	Salvation Army	R20	Civil Rights, Advocacy for Specific Groups	U19	Nonmonetary Support N.E.C.	X21	Protestant
N02	Management and Technical Assistance	P26	Volunteers of America	R22	Minority Rights	U20	Science, General	X22	Roman Catholic
N03	Professional Societies, Associations	P27	Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)	R23	Disabled Persons' Rights	U21	Marine Science and Oceanography	X30	Jewish
N05	Research Institutes and/or Public Policy Analysis	P28	Neighborhood Centers, Settlement Houses	R24	Women's Rights	U30	Physical Sciences, Earth Sciences Research	X40	Islamic
N11	Single Organization Support	P29	Thrift Shops	R25	Seniors' Rights	U31	Astronomy	X50	Buddhist
N12	Fund Raising and/or Fund Distribution	P30	Children's, Youth Services	R26	Lesbian, Gay Rights	U33	Chemistry, Chemical Engineering	X70	Hindu
N19	Nonmonetary Support N.E.C.	P31	Adoption	R30	Intergroup, Race Relations	U34	Mathematics	X80	Religious Media, Communications Organizations
N20	Recreational and Sporting Camps	P32	Foster Care	R40	Voter Education, Registration	U36	Geology	X81	Religious Film, Video
N30	Physical Fitness and Community Recreational Facilities	P33	Child Day Care	R60	Civil Liberties Advocacy	U40	Engineering and Technology Research	X82	Religious Television
N31	Community Recreational Centers	P40	Family Services	R62	Right to Life	U41	Computer Science	X83	Religious Printing, Publishing
N32	Parks and Playgrounds	P42	Single Parent Agencies, Services	R63	Censorship, Freedom of Speech, Press Issues	U42	Engineering	X84	Religious Radio
N40	Sports Training Facilities, Agencies	P43	Family Violence Shelters, Services	R67	Right to Die, Euthanasia Issues	U50	Biological, Life Science Research	X90	Interfaith Issues
N50	Recreational, Pleasure, or Social Club	P44	Homemaker, Home Health Aide	R99	Civil Rights, Social Action, and Advocacy N.E.C.	U99	Science and Technology Research N.E.C.	X99	Religion, Spiritual Development N.E.C.
N52	Fairs, County and Other	P45	Family Services, Adolescent Parents					Y	Mutual, Membership Benefit
N60	Amateur Sports Clubs, Leagues	P46	Family Counseling	S	Community Improvement, Capacity Building	V01	Alliance/Advocacy Organizations	Y01	Alliance/Advocacy Organizations
N61	Fishing, Hunting Clubs	P50	Personal Social Services	S01	Alliance/Advocacy Organizations	V02	Management and Technical Assistance	Y02	Management and Technical Assistance
N62	Basketball	P51	Financial Counseling, Money Management	S02	Management and Technical Assistance	V03	Professional Societies, Associations	Y03	Professional Societies, Associations
N63	Baseball, Softball	P52	Transportation, Free or Subsidized	S03	Professional Societies, Associations	V05	Research Institutes and/or Public Policy Analysis	Y05	Research Institutes and/or Public Policy Analysis
N64	Soccer Clubs, Leagues	P58	Gift Distribution	S05	Research Institutes and/or Public Policy Analysis	V11	Single Organization Support	Y11	Single Organization Support
N65	Football Clubs, Leagues	P60	Emergency Assistance (Food, Clothing, Cash)	S11	Single Organization Support	V12	Fund Raising and/or Fund Distribution	Y12	Fund Raising and/or Fund Distribution
N66	Tennis, Racquet Sports Clubs, Leagues	P61	Travelers' Aid	S12	Fund Raising and/or Fund Distribution	V19	Nonmonetary Support N.E.C.	Y19	Nonmonetary Support N.E.C.
N67	Swimming, Water Recreation	P62	Victims' Services	S19	Nonmonetary Support N.E.C.	V20	Social Science Research	Y20	Insurance Providers, Services
N68	Winter Sports	P70	Residential, Custodial Care	S20	Community, Neighborhood Development, Improvement (General)	V21	Anthropology, Sociology	Y22	Local Benevolent Life Insurance Associations, Mutual Irrigation and Telephone Companies, and Like Organizations
N69	Equestrian, Riding	P72	Half-Way Houses (Short-Term Residential Care)	S21	Community Coalitions	V22	Economics (as a social science)	Y23	Mutual Insurance Companies or Associations
N6A	Golf	P73	Group Homes (Long Term)	S22	Neighborhood, Block Associations	V23	Behavioral Science	Y24	Supplemental Unemployment Compensation
N70	Amateur Sports Competitions	P74	Hospices	S30	Economic Development	V26	Law, International Law, Jurisprudence	Y25	State-Sponsored Worker's Compensation Reinsurance Organizations
N71	Olympics Committees and Related International Competitions	P75	Senior Continuing Care Communities	S31	Urban, Community Economic Development	V30	Interdisciplinary Research	Y30	Pension and Retirement Funds
N72	Special Olympics	P80	Services to Promote the Independence of Specific Populations	S32	Rural Development	V31	Black Studies	Y33	Teachers Retirement Fund Associations
N80	Professional Athletic Leagues	P81	Senior Centers, Services	S40	Business and Industry	V32	Women's Studies	Y34	Employee Funded Pension Trusts
N99	Recreation, Sports N.E.C.	P82	Developmentally Disabled Centers, Services	S41	Promotion of Business	V33	Ethnic Studies	Y35	Multi-Employer Pension Plans
		P84	Ethnic, Immigrant Centers, Services	S43	Management Services for Small Business, Entrepreneurs	V34	Urban Studies	Y40	Fraternal Beneficiary Societies
O	Youth Development	P85	Homeless Persons Centers, Services	S46	Boards of Trade	V35	International Studies	Y42	Domestic Fraternal Societies
O01	Alliance/Advocacy Organizations	P86	Blind/Visually Impaired Centers, Services	S47	Real Estate Organizations	V37	Labor Studies	Y43	Voluntary Employees Beneficiary Associations (Non-Government)
O02	Management and Technical Assistance	P87	Deaf/Hearing Impaired Centers, Services	S50	Nonprofit Management	V99	Social Science Research N.E.C.	Y44	Voluntary Employees Beneficiary Associations (Government)
O03	Professional Societies, Associations	P99	Human Services N.E.C.	S80	Community Service Clubs			Y50	Cemeteries, Burial Services
O05	Research Institutes and/or Public Policy Analysis	Q	International, Foreign Affairs, & National Security	S81	Women's Service Clubs	W	Public, Society Benefit	Y99	Mutual, Membership Benefit N.E.C.
O11	Single Organization Support	Q01	Alliance/Advocacy Organizations	S82	Men's Service Clubs	W01	Alliance/Advocacy Organizations		
O12	Fund Raising and/or Fund Distribution	Q02	Management and Technical Assistance	S99	Community Improvement, Capacity Building N.E.C.	W02	Management and Technical Assistance	Z	Unknown
O19	Nonmonetary Support N.E.C.	Q03	Professional Societies, Associations			W03	Professional Societies, Associations	Z99	Unknown
O20	Youth Centers, Clubs, Multipurpose	Q05	Research Institutes and/or Public Policy Analysis	T	Philanthropy, Voluntarism, & Grantmaking	W05	Research Institutes and/or Public Policy Analysis		
O21	Boys Clubs	Q11	Single Organization Support	T01	Alliance/Advocacy Organizations	W11	Single Organization Support		
O22	Girls Clubs	Q12	Fund Raising and/or Fund Distribution	T02	Management and Technical Assistance				
O23	Boys and Girls Clubs (Combined)	Q19	Nonmonetary Support N.E.C.						
O30	Adult, Child Matching Programs								

N.E.C. = Not Elsewhere Classified

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
COUNTY	Broad Category										
Adams	Arts, Culture, and Humanities	1	12.5 %	\$26	0.3 %	\$52	0.6 %	\$27	0.2 %	\$12	0.7 %
	Education	2	25.0 %	\$85	1.0 %	\$91	1.1 %	\$90	0.9 %	\$2	0.1 %
	Health	1	12.5 %	\$7,590	96.1 %	\$6,138	74.9 %	\$9,091	95.9 %	\$1,465	92.5 %
	Human Services	3	37.5 %	\$154	1.9 %	\$1,843	22.5 %	\$214	2.2 %	\$103	6.5 %
	Public, Societal Benefit	1	12.5 %	\$37	0.4 %	\$67	0.8 %	\$49	0.5 %	\$0	0.0 %
	Total	8	100.0 %	\$7,895	100.0 %	\$8,193	100.0 %	\$9,474	100.0 %	\$1,582	100.0 %
Asotin	Broad Category										
	Education	1	9.0 %	\$91	0.3 %	\$11	0.0 %	\$94	0.3 %	\$61	9.3 %
	Health	4	36.3 %	\$22,292	95.5 %	\$24,736	93.7 %	\$23,983	95.1 %	\$119	18.1 %
	Human Services	5	45.4 %	\$747	3.2 %	\$1,597	6.0 %	\$921	3.6 %	\$303	46.3 %
	Public, Societal Benefit	1	9.0 %	\$197	0.8 %	\$47	0.1 %	\$196	0.7 %	\$171	26.1 %
	Total	11	100.0 %	\$23,328	100.0 %	\$26,392	100.0 %	\$25,196	100.0 %	\$655	100.0 %
Benton	Broad Category	14	12.8 %	\$1,200	0.6 %	\$2,423	1.4 %	\$1,364	0.7 %	\$641	2.8 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Arts, Culture, and Humanities										
	Education	16	14.6 %	\$2,672	1.5 %	\$4,256	2.4 %	\$2,702	1.4 %	\$646	2.8 %
	Environment and Animals	2	1.8 %	\$787	0.4 %	\$1,723	0.9 %	\$619	0.3 %	\$338	1.4 %
	Health	13	11.9 %	\$128,144	73.4 %	\$119,545	69.1 %	\$133,530	73.4 %	\$2,068	9.1 %
	Human Services	41	37.6 %	\$34,529	19.7 %	\$29,855	17.2 %	\$36,131	19.8 %	\$12,896	56.8 %
	Public, Societal Benefit	10	9.1 %	\$1,757	1.0 %	\$5,875	3.3 %	\$2,150	1.1 %	\$1,504	6.6 %
	Religion, Spiritual Development	5	4.5 %	\$1,659	0.9 %	\$423	0.2 %	\$1,581	0.8 %	\$1,608	7.0 %
	Unclassified	1	0.9 %	\$152	0.0 %	\$22	0.0 %	\$140	0.0 %	\$24	0.1 %
	Fundraising	7	6.4 %	\$3,551	2.0 %	\$8,701	5.0 %	\$3,601	1.9 %	\$2,944	12.9 %
	Total	109	100.0 %	\$174,455	100.0 %	\$172,827	100.0 %	\$181,823	100.0 %	\$22,673	100.0 %
Chelan	Broad Category										
	Arts, Culture, and Humanities	12	14.8 %	\$1,502	1.3 %	\$10,005	5.4 %	\$2,021	1.6 %	\$686	2.3 %
	Education	11	13.5 %	\$4,015	3.5 %	\$9,061	4.9 %	\$4,523	3.7 %	\$3,074	10.5 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Environment and Animals	5	6.1 %	\$1,223	1.0 %	\$8,174	4.4 %	\$1,408	1.1 %	\$824	2.8 %
	Health	16	19.7 %	\$86,258	76.0 %	\$119,699	65.2 %	\$89,619	73.3 %	\$5,884	20.2 %
	Human Services	25	30.8 %	\$17,803	15.6 %	\$19,977	10.8 %	\$19,450	15.9 %	\$14,590	50.1 %
	International, Foreign Affairs	1	1.2 %	\$415	0.3 %	\$1	0.0 %	\$417	0.3 %	\$417	1.4 %
	Public, Societal Benefit	5	6.1 %	\$866	0.7 %	\$1,291	0.7 %	\$821	0.6 %	\$606	2.0 %
	Religion, Spiritual Development	3	3.7 %	\$78	0.0 %	\$24	0.0 %	\$77	0.0 %	\$36	0.1 %
	Fundraising	3	3.7 %	\$1,291	1.1 %	\$15,127	8.2 %	\$3,766	3.0 %	\$2,972	10.2 %
	Total	81	100.0 %	\$113,454	100.0 %	\$183,362	100.0 %	\$122,107	100.0 %	\$29,094	100.0 %
Clallam	Broad Category										
	Arts, Culture, and Humanities	14	18.4 %	\$893	4.7 %	\$4,575	15.2 %	\$898	4.4 %	\$274	2.6 %
	Education	8	10.5 %	\$1,522	8.0 %	\$1,881	6.2 %	\$1,434	7.1 %	\$476	4.6 %
	Environment and Animals	5	6.5 %	\$434	2.2 %	\$1,339	4.4 %	\$715	3.5 %	\$347	3.4 %
	Health	9	11.8 %	\$4,899	25.9 %	\$3,833	12.8 %	\$5,001	24.8 %	\$4,231	41.3 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Human Services	32	42.1 %	\$9,825	51.9 %	\$13,566	45.3 %	\$10,624	52.7 %	\$3,829	37.4 %
	Public, Societal Benefit	3	3.9 %	\$129	0.6 %	\$295	0.9 %	\$125	0.6 %	\$69	0.6 %
	Religion, Spiritual Development	1	1.3 %	\$43	0.2 %	\$750	2.5 %	\$71	0.3 %	\$0	0.0 %
	Fundraising	4	5.2 %	\$1,147	6.0 %	\$3,700	12.3 %	\$1,280	6.3 %	\$999	9.7 %
	Total	76	100.0 %	\$18,896	100.0 %	\$29,942	100.0 %	\$20,151	100.0 %	\$10,228	100.0 %
Clark	Broad Category										
	Arts, Culture, and Humanities	17	8.9 %	\$3,524	1.2 %	\$4,254	0.6 %	\$5,130	1.5 %	\$3,422	4.6 %
	Education	35	18.4 %	\$14,142	4.8 %	\$67,988	10.3 %	\$20,363	6.1 %	\$11,193	15.3 %
	Environment and Animals	7	3.6 %	\$1,065	0.3 %	\$2,256	0.3 %	\$1,657	0.5 %	\$837	1.1 %
	Health	23	12.1 %	\$217,260	74.5 %	\$477,028	72.4 %	\$240,211	72.6 %	\$16,350	22.3 %
	Human Services	75	39.4 %	\$44,359	15.2 %	\$42,587	6.4 %	\$46,536	14.0 %	\$30,514	41.7 %
	International, Foreign Affairs	4	2.1 %	\$1,377	0.4 %	\$55	0.0 %	\$1,379	0.4 %	\$1,308	1.7 %
	Public, Societal Benefit	3	1.5 %	\$474	0.1 %	\$509	0.0 %	\$536	0.1 %	\$414	0.5 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Religion, Spiritual Development	12	6.3 %	\$672	0.2 %	\$2,804	0.4 %	\$3,261	0.9 %	\$2,967	4.0 %
	Unclassified	4	2.1 %	\$651	0.2 %	\$295	0.0 %	\$613	0.1 %	\$581	0.7 %
	Fundraising	10	5.2 %	\$7,978	2.7 %	\$60,824	9.2 %	\$10,850	3.2 %	\$5,473	7.4 %
	Total	190	100.0 %	\$291,506	100.0 %	\$658,603	100.0 %	\$330,541	100.0 %	\$73,063	100.0 %
Columbia	Broad Category										
	Arts, Culture, and Humanities	2	40.0 %	\$335	54.2 %	\$374	65.6 %	\$336	61.0 %	\$290	78.2 %
	Education	1	20.0 %	\$43	7.0 %	\$8	1.5 %	\$37	6.8 %	\$4	1.2 %
	Health	1	20.0 %	\$136	22.0 %	\$16	2.9 %	\$77	14.0 %	\$76	20.5 %
	Human Services	1	20.0 %	\$102	16.6 %	\$170	29.8 %	\$99	18.0 %	\$0	0.0 %
	Total	5	100.0 %	\$618	100.0 %	\$570	100.0 %	\$550	100.0 %	\$371	100.0 %
Cowlitz	Broad Category										
	Arts, Culture, and Humanities	8	11.9 %	\$1,722	4.7 %	\$2,535	4.9 %	\$1,977	5.3 %	\$872	5.4 %
	Education	8	11.9 %	\$924	2.5 %	\$5,691	11.1 %	\$1,484	4.0 %	\$425	2.6 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Environment and Animals	2	2.9 %	\$597	1.6 %	\$873	1.7 %	\$741	2.0 %	\$13	0.0 %
	Health	9	13.4 %	\$8,227	22.8 %	\$17,622	34.3 %	\$5,937	16.1 %	\$4,213	26.2 %
	Human Services	26	38.8 %	\$21,742	60.4 %	\$21,491	41.9 %	\$23,080	62.9 %	\$7,596	47.3 %
	Public, Societal Benefit	5	7.4 %	\$417	1.1 %	\$404	0.7 %	\$630	1.7 %	\$488	3.0 %
	Religion, Spiritual Development	3	4.4 %	\$423	1.1 %	\$196	0.3 %	\$505	1.3 %	\$227	1.4 %
	Mutual/Membership Benefit	1	1.4 %	\$96	0.2 %	\$78	0.1 %	\$86	0.2 %	\$8	0.0 %
	Fundraising	5	7.4 %	\$1,826	5.0 %	\$2,367	4.6 %	\$2,244	6.1 %	\$2,211	13.7 %
	Total	67	100.0 %	\$35,979	100.0 %	\$51,259	100.0 %	\$36,687	100.0 %	\$16,058	100.0 %
Douglas	Broad Category										
	Arts, Culture, and Humanities	1	14.2 %	\$41	3.3 %	\$382	35.4 %	\$57	4.3 %	\$5	23.8 %
	Education	3	42.8 %	\$159	12.5 %	\$48	4.4 %	\$163	12.5 %	\$10	40.6 %
	Human Services	3	42.8 %	\$1,067	84.1 %	\$647	60.0 %	\$1,087	83.0 %	\$8	35.5 %
	Total	7	100.0 %	\$1,268	100.0 %	\$1,078	100.0 %	\$1,309	100.0 %	\$24	100.0 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
Ferry	Broad Category										
	Education	1	14.2 %	\$29	1.4 %	\$52	3.4 %	\$37	1.6 %	\$20	1.0 %
	Environment and Animals	1	14.2 %	\$232	11.4 %	\$120	7.9 %	\$229	10.3 %	\$196	9.9 %
	Health	1	14.2 %	\$74	3.6 %	\$92	6.1 %	\$84	3.8 %	\$0	0.0 %
	Human Services	1	14.2 %	\$93	4.6 %	\$288	19.0 %	\$132	6.0 %	\$124	6.3 %
	Religion, Spiritual Development	3	42.8 %	\$1,592	78.7 %	\$962	63.4 %	\$1,724	78.0 %	\$1,621	82.5 %
	Total	7	100.0 %	\$2,022	100.0 %	\$1,516	100.0 %	\$2,208	100.0 %	\$1,963	100.0 %
Franklin	Broad Category										
	Arts, Culture, and Humanities	1	3.7 %	\$57	0.0 %	\$408	0.7 %	\$91	0.1 %	\$51	0.4 %
	Education	8	29.6 %	\$2,790	3.6 %	\$10,383	18.7 %	\$3,113	4.1 %	\$1,395	12.2 %
	Environment and Animals	1	3.7 %	\$26	0.0 %	\$110	0.1 %	\$37	0.0 %	\$17	0.1 %
	Health	3	11.1 %	\$66,207	86.5 %	\$37,421	67.4 %	\$63,451	84.9 %	\$3,481	30.5 %
	Human Services	11	40.7 %	\$7,292	9.5 %	\$7,075	12.7 %	\$7,888	10.5 %	\$6,356	55.7 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Religion, Spiritual Development	1	3.7 %	\$27	0.0 %	\$0	0.0 %	\$27	0.0 %	\$27	0.2 %
	Fundraising	2	7.4 %	\$93	0.1 %	\$55	0.0 %	\$101	0.1 %	\$75	0.6 %
	Total	27	100.0 %	\$76,494	100.0 %	\$55,454	100.0 %	\$74,710	100.0 %	\$11,405	100.0 %
Garfield	Broad Category										
	Religion, Spiritual Development	1	100.0 %	\$38	100.0 %	\$0	.	\$68	100.0 %	\$68	100.0 %
	Total	1	100.0 %	\$38	100.0 %	\$0	.	\$68	100.0 %	\$68	100.0 %
Grant	Broad Category										
	Arts, Culture, and Humanities	2	5.5 %	\$176	1.0 %	\$276	1.3 %	\$165	0.8 %	\$98	1.1 %
	Education	7	19.4 %	\$1,251	7.3 %	\$4,446	21.6 %	\$1,276	6.5 %	\$486	5.7 %
	Environment and Animals	1	2.7 %	\$135	0.7 %	\$228	1.1 %	\$124	0.6 %	\$72	0.8 %
	Health	6	16.6 %	\$7,303	42.6 %	\$7,478	36.3 %	\$8,653	44.2 %	\$1,725	20.3 %
	Human Services	15	41.6 %	\$5,503	32.1 %	\$4,870	23.6 %	\$6,179	31.6 %	\$3,531	41.5 %
	Public, Societal Benefit	2	5.5 %	\$2,463	14.3 %	\$3,202	15.5 %	\$2,888	14.7 %	\$2,330	27.4 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Religion, Spiritual Development	2	5.5 %	\$127	0.7 %	\$29	0.1 %	\$111	0.5 %	\$94	1.1 %
	Fundraising	1	2.7 %	\$158	0.9 %	\$33	0.1 %	\$151	0.7 %	\$150	1.7 %
	Total	36	100.0 %	\$17,120	100.0 %	\$20,567	100.0 %	\$19,551	100.0 %	\$8,491	100.0 %
Grays Harbor	Broad Category										
	Arts, Culture, and Humanities	7	11.8 %	\$825	3.1 %	\$3,854	10.0 %	\$1,034	3.1 %	\$372	1.6 %
	Education	5	8.4 %	\$869	3.3 %	\$3,749	9.8 %	\$829	2.4 %	\$220	0.9 %
	Environment and Animals	6	10.1 %	\$1,163	4.4 %	\$4,224	11.0 %	\$1,868	5.6 %	\$1,591	6.8 %
	Health	6	10.1 %	\$6,330	24.4 %	\$4,788	12.5 %	\$5,709	17.2 %	\$4,180	18.0 %
	Human Services	29	49.1 %	\$15,717	60.6 %	\$16,402	42.9 %	\$19,058	57.4 %	\$12,212	52.7 %
	Public, Societal Benefit	1	1.6 %	\$21	0.0 %	\$103	0.2 %	\$27	0.0 %	\$6	0.0 %
	Religion, Spiritual Development	2	3.3 %	\$401	1.5 %	\$113	0.2 %	\$411	1.2 %	\$401	1.7 %
	Fundraising	3	5.0 %	\$573	2.2 %	\$4,985	13.0 %	\$4,242	12.7 %	\$4,174	18.0 %
	Total	59	100.0 %	\$25,903	100.0 %	\$38,221	100.0 %	\$33,181	100.0 %	\$23,159	100.0 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
Island	Broad Category										
	Arts, Culture, and Humanities	10	16.9 %	\$2,353	17.5 %	\$5,679	31.8 %	\$2,262	15.3 %	\$896	14.4 %
	Education	12	20.3 %	\$1,678	12.5 %	\$1,929	10.8 %	\$1,787	12.1 %	\$292	4.7 %
	Environment and Animals	6	10.1 %	\$1,069	7.9 %	\$883	4.9 %	\$1,435	9.7 %	\$943	15.2 %
	Health	3	5.0 %	\$124	0.9 %	\$497	2.7 %	\$169	1.1 %	\$79	1.2 %
	Human Services	23	38.9 %	\$7,320	54.6 %	\$7,142	40.0 %	\$8,188	55.6 %	\$3,257	52.5 %
	Public, Societal Benefit	1	1.6 %	\$39	0.2 %	\$75	0.4 %	\$39	0.2 %	\$5	0.0 %
	Religion, Spiritual Development	3	5.0 %	\$74	0.5 %	\$702	3.9 %	\$108	0.7 %	\$77	1.2 %
	Fundraising	1	1.6 %	\$724	5.4 %	\$910	5.1 %	\$713	4.8 %	\$639	10.3 %
	Total	59	100.0 %	\$13,384	100.0 %	\$17,820	100.0 %	\$14,704	100.0 %	\$6,192	100.0 %
Jefferson	Broad Category										
	Arts, Culture, and Humanities	8	19.0 %	\$3,133	16.8 %	\$3,229	22.0 %	\$3,467	17.4 %	\$1,674	37.0 %
	Education	4	9.5 %	\$4,318	23.1 %	\$2,026	13.8 %	\$4,404	22.1 %	\$14	0.3 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Environment and Animals	5	11.9 %	\$1,228	6.5 %	\$745	5.0 %	\$1,159	5.8 %	\$790	17.4 %
	Health	2	4.7 %	\$1,077	5.7 %	\$883	6.0 %	\$1,130	5.6 %	\$2	0.0 %
	Human Services	14	33.3 %	\$7,735	41.5 %	\$6,384	43.5 %	\$8,228	41.3 %	\$1,186	26.2 %
	Public, Societal Benefit	4	9.5 %	\$717	3.8 %	\$951	6.4 %	\$1,079	5.4 %	\$617	13.6 %
	Religion, Spiritual Development	2	4.7 %	\$124	0.6 %	\$284	1.9 %	\$153	0.7 %	\$9	0.2 %
	Fundraising	3	7.1 %	\$298	1.6 %	\$155	1.0 %	\$254	1.2 %	\$224	4.9 %
	Total	42	100.0 %	\$18,635	100.0 %	\$14,660	100.0 %	\$19,877	100.0 %	\$4,519	100.0 %
King	Broad Category										
	Arts, Culture, and Humanities	265	11.7 %	\$280,471	2.9 %	\$736,080	5.6 %	\$374,371	3.5 %	\$195,489	8.2 %
	Education	417	18.5 %	\$528,034	5.5 %	\$1,469,227	11.3 %	\$718,847	6.9 %	\$236,212	10.0 %
	Environment and Animals	89	3.9 %	\$41,739	0.4 %	\$70,652	0.5 %	\$53,950	0.5 %	\$35,225	1.4 %
	Health	291	12.9 %	\$7,022,050	73.8 %	\$8,009,354	61.6 %	\$7,274,433	69.9 %	\$571,542	24.2 %
	Human Services	692	30.7 %	\$854,701	8.9 %	\$1,343,291	10.3 %	\$955,170	9.1 %	\$408,732	17.3 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	International, Foreign Affairs	42	1.8 %	\$514,332	5.4 %	\$328,869	2.5 %	\$568,752	5.4 %	\$552,949	23.4 %
	Public, Societal Benefit	174	7.7 %	\$100,628	1.0 %	\$247,344	1.9 %	\$112,009	1.0 %	\$68,298	2.8 %
	Religion, Spiritual Development	101	4.4 %	\$37,784	0.3 %	\$29,208	0.2 %	\$39,719	0.3 %	\$33,303	1.4 %
	Mutual/Membership Benefit	5	0.2 %	\$684	0.0 %	\$7,739	0.0 %	\$1,024	0.0 %	\$348	0.0 %
	Unclassified	27	1.2 %	\$2,366	0.0 %	\$1,473	0.0 %	\$2,642	0.0 %	\$1,822	0.0 %
	Fundraising	145	6.4 %	\$128,360	1.3 %	\$753,172	5.7 %	\$300,128	2.8 %	\$253,835	10.7 %
	Total	2,248	100.0 %	\$9,511,154	100.0 %	12,996,413	100.0 %	10,401,050	100.0 %	\$2,357,761	100.0 %
Kitsap	Broad Category										
	Arts, Culture, and Humanities	28	13.9 %	\$4,172	1.7 %	\$8,119	2.5 %	\$4,194	1.6 %	\$1,957	3.6 %
	Education	38	18.9 %	\$6,638	2.7 %	\$25,738	7.9 %	\$8,060	3.1 %	\$2,914	5.5 %
	Environment and Animals	10	4.9 %	\$2,763	1.1 %	\$6,032	1.8 %	\$3,357	1.2 %	\$2,149	4.0 %
	Health	16	7.9 %	\$142,920	58.6 %	\$208,830	64.3 %	\$152,972	59.1 %	\$15,625	29.4 %
	Human Services	70	34.8 %	\$61,471	25.2 %	\$45,543	14.0 %	\$63,817	24.6 %	\$17,953	33.8 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	International, Foreign Affairs	2	0.9 %	\$107	0.0 %	\$101	0.0 %	\$129	0.0 %	\$27	0.0 %
	Public, Societal Benefit	13	6.4 %	\$8,155	3.3 %	\$4,308	1.3 %	\$8,517	3.2 %	\$7,595	14.3 %
	Religion, Spiritual Development	15	7.4 %	\$14,338	5.8 %	\$22,325	6.8 %	\$14,239	5.5 %	\$1,616	3.0 %
	Mutual/Membership Benefit	1	0.4 %	\$92	0.0 %	\$106	0.0 %	\$56	0.0 %	\$52	0.0 %
	Unclassified	1	0.4 %	\$116	0.0 %	\$25	0.0 %	\$136	0.0 %	\$130	0.2 %
	Fundraising	7	3.4 %	\$2,844	1.1 %	\$3,171	0.9 %	\$3,095	1.1 %	\$2,952	5.5 %
	Total	201	100.0 %	\$243,620	100.0 %	\$324,303	100.0 %	\$258,578	100.0 %	\$52,975	100.0 %
Kittitas	Broad Category										
	Arts, Culture, and Humanities	4	12.1 %	\$237	2.2 %	\$992	4.6 %	\$229	2.0 %	\$82	1.2 %
	Education	9	27.2 %	\$4,183	40.1 %	\$15,019	70.9 %	\$4,534	39.5 %	\$3,638	55.3 %
	Environment and Animals	2	6.0 %	\$158	1.5 %	\$801	3.7 %	\$311	2.7 %	\$248	3.7 %
	Health	4	12.1 %	\$840	8.0 %	\$1,242	5.8 %	\$1,064	9.2 %	\$169	2.5 %
	Human Services	10	30.3 %	\$4,364	41.9 %	\$1,851	8.7 %	\$4,514	39.4 %	\$1,764	26.8 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Public, Societal Benefit	1	3.0 %	\$328	3.1 %	\$300	1.4 %	\$353	3.0 %	\$336	5.1 %
	Religion, Spiritual Development	1	3.0 %	\$68	0.6 %	\$112	0.5 %	\$96	0.8 %	\$47	0.7 %
	Fundraising	2	6.0 %	\$231	2.2 %	\$835	3.9 %	\$348	3.0 %	\$280	4.2 %
	Total	33	100.0 %	\$10,412	100.0 %	\$21,155	100.0 %	\$11,453	100.0 %	\$6,568	100.0 %
Klickitat	Broad Category										
	Arts, Culture, and Humanities	2	16.6 %	\$1,402	26.4 %	\$7,095	48.8 %	\$1,574	27.2 %	\$686	26.8 %
	Environment and Animals	2	16.6 %	\$678	12.8 %	\$1,758	12.0 %	\$783	13.5 %	\$264	10.3 %
	Health	2	16.6 %	\$738	13.9 %	\$2,958	20.3 %	\$766	13.2 %	\$88	3.4 %
	Human Services	4	33.3 %	\$2,314	43.7 %	\$2,537	17.4 %	\$2,521	43.6 %	\$1,429	55.8 %
	Religion, Spiritual Development	1	8.3 %	\$113	2.1 %	\$165	1.1 %	\$100	1.7 %	\$56	2.2 %
	Fundraising	1	8.3 %	\$48	0.9 %	\$21	0.1 %	\$35	0.6 %	\$34	1.3 %
	Total	12	100.0 %	\$5,294	100.0 %	\$14,536	100.0 %	\$5,781	100.0 %	\$2,559	100.0 %
Lewis	Broad Category	5	11.1 %	\$258	2.1 %	\$761	2.7 %	\$326	2.4 %	\$160	2.4 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Arts, Culture, and Humanities										
	Education	6	13.3 %	\$1,895	15.6 %	\$8,386	30.7 %	\$1,433	10.8 %	\$1,501	22.6 %
	Environment and Animals	1	2.2 %	\$145	1.2 %	\$370	1.3 %	\$257	1.9 %	\$256	3.8 %
	Health	5	11.1 %	\$3,167	26.1 %	\$2,895	10.6 %	\$3,294	24.9 %	\$528	7.9 %
	Human Services	15	33.3 %	\$3,026	25.0 %	\$4,617	16.9 %	\$3,417	25.8 %	\$2,509	37.7 %
	Public, Societal Benefit	5	11.1 %	\$715	5.9 %	\$2,586	9.4 %	\$1,293	9.7 %	\$1,051	15.8 %
	Religion, Spiritual Development	4	8.8 %	\$327	2.7 %	\$1,193	4.3 %	\$340	2.5 %	\$201	3.0 %
	Fundraising	4	8.8 %	\$2,556	21.1 %	\$6,427	23.5 %	\$2,854	21.5 %	\$431	6.4 %
	Total	45	100.0 %	\$12,093	100.0 %	\$27,239	100.0 %	\$13,217	100.0 %	\$6,639	100.0 %
Lincoln	Broad Category										
	Arts, Culture, and Humanities	1	14.2 %	\$18	2.0 %	\$609	24.3 %	\$23	2.5 %	\$2	0.9 %
	Education	1	14.2 %	\$378	42.8 %	\$105	4.2 %	\$370	39.0 %	\$37	13.9 %
	Health	1	14.2 %	\$69	7.8 %	\$19	0.7 %	\$60	6.3 %	\$0	0.0 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Human Services	2	28.5 %	\$369	41.8 %	\$1,119	44.7 %	\$410	43.2 %	\$189	70.9 %
	Mutual/Membership Benefit	1	14.2 %	\$5	0.6 %	\$297	11.9 %	\$28	3.0 %	\$12	4.6 %
	Fundraising	1	14.2 %	\$42	4.7 %	\$346	13.8 %	\$54	5.7 %	\$25	9.4 %
	Total	7	100.0 %	\$884	100.0 %	\$2,498	100.0 %	\$948	100.0 %	\$267	100.0 %
Mason	Broad Category	1	3.7 %	\$31	0.3 %	\$131	1.4 %	\$26	0.2 %	\$17	0.2 %
	Arts, Culture, and Humanities										
	Education	3	11.1 %	\$226	2.2 %	\$308	3.3 %	\$224	2.0 %	\$122	1.5 %
	Environment and Animals	2	7.4 %	\$762	7.6 %	\$91	0.9 %	\$783	7.3 %	\$508	6.5 %
	Health	5	18.5 %	\$856	8.6 %	\$1,635	17.6 %	\$1,282	11.9 %	\$932	12.0 %
	Human Services	13	48.1 %	\$7,689	77.4 %	\$6,776	73.1 %	\$8,043	75.0 %	\$5,878	75.7 %
	Public, Societal Benefit	2	7.4 %	\$168	1.6 %	\$20	0.2 %	\$159	1.4 %	\$135	1.7 %
	Fundraising	1	3.7 %	\$194	1.9 %	\$302	3.2 %	\$193	1.8 %	\$167	2.1 %
	Total	27	100.0 %	\$9,929	100.0 %	\$9,266	100.0 %	\$10,712	100.0 %	\$7,762	100.0 %
Okanogan	Broad Category	7	17.0 %	\$441	2.9 %	\$765	6.8 %	\$568	3.6 %	\$414	5.3 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Arts, Culture, and Humanities										
	Education	6	14.6 %	\$1,173	7.7 %	\$549	4.9 %	\$1,185	7.5 %	\$953	12.3 %
	Environment and Animals	1	2.4 %	\$134	0.8 %	\$52	0.4 %	\$130	0.8 %	\$25	0.3 %
	Health	6	14.6 %	\$9,344	61.9 %	\$4,874	43.6 %	\$9,396	59.5 %	\$2,827	36.6 %
	Human Services	13	31.7 %	\$3,216	21.3 %	\$2,088	18.6 %	\$3,586	22.7 %	\$3,090	40.1 %
	Public, Societal Benefit	2	4.8 %	\$154	1.0 %	\$2,168	19.4 %	\$228	1.4 %	\$63	0.8 %
	Religion, Spiritual Development	3	7.3 %	\$274	1.8 %	\$318	2.8 %	\$354	2.2 %	\$175	2.2 %
	Unclassified	1	2.4 %	\$68	0.4 %	\$61	0.5 %	\$87	0.5 %	\$82	1.0 %
	Fundraising	2	4.8 %	\$289	1.9 %	\$296	2.6 %	\$246	1.5 %	\$72	0.9 %
	Total	41	100.0 %	\$15,096	100.0 %	\$11,176	100.0 %	\$15,784	100.0 %	\$7,705	100.0 %
Pacific	Broad Category										
	Arts, Culture, and Humanities	6	21.4 %	\$286	4.9 %	\$1,434	9.4 %	\$394	5.2 %	\$295	7.5 %
	Education	2	7.1 %	\$200	3.4 %	\$760	5.0 %	\$344	4.5 %	\$281	7.2 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Environment and Animals	2	7.1 %	\$358	6.1 %	\$207	1.3 %	\$339	4.4 %	\$312	8.0 %
	Health	1	3.5 %	\$1,116	19.1 %	\$909	5.9 %	\$1,214	16.0 %	\$0	0.0 %
	Human Services	11	39.2 %	\$2,706	46.4 %	\$3,510	23.1 %	\$3,032	40.1 %	\$1,435	36.7 %
	Public, Societal Benefit	4	14.2 %	\$1,079	18.5 %	\$8,218	54.1 %	\$2,137	28.2 %	\$1,526	39.0 %
	Religion, Spiritual Development	2	7.1 %	\$83	1.4 %	\$129	0.8 %	\$98	1.2 %	\$52	1.3 %
	Total	28	100.0 %	\$5,831	100.0 %	\$15,171	100.0 %	\$7,559	100.0 %	\$3,904	100.0 %
Pend Oreille	Broad Category										
	Arts, Culture, and Humanities	1	33.3 %	\$113	17.3 %	\$428	39.0 %	\$83	12.5 %	\$55	9.1 %
	Human Services	1	33.3 %	\$93	14.2 %	\$83	7.6 %	\$124	18.6 %	\$96	15.7 %
	Public, Societal Benefit	1	33.3 %	\$447	68.4 %	\$585	53.3 %	\$458	68.8 %	\$458	75.0 %
	Total	3	100.0 %	\$653	100.0 %	\$1,097	100.0 %	\$665	100.0 %	\$609	100.0 %
Pierce	Broad Category										
	Arts, Culture, and Humanities	47	7.1 %	\$14,687	1.0 %	\$61,130	2.6 %	\$26,039	1.6 %	\$17,890	7.2 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Education	282	43.0 %	\$230,473	15.8 %	\$722,617	31.0 %	\$271,306	17.5 %	\$58,983	23.9 %
	Environment and Animals	16	2.4 %	\$6,720	0.4 %	\$11,756	0.5 %	\$6,909	0.4 %	\$2,492	1.0 %
	Health	50	7.6 %	\$1,010,369	69.6 %	\$1,163,556	49.9 %	\$1,032,328	66.8 %	\$78,039	31.6 %
	Human Services	188	28.7 %	\$164,248	11.3 %	\$284,072	12.1 %	\$176,081	11.3 %	\$67,163	27.2 %
	International, Foreign Affairs	2	0.3 %	\$815	0.0 %	\$257	0.0 %	\$821	0.0 %	\$711	0.2 %
	Public, Societal Benefit	27	4.1 %	\$7,052	0.4 %	\$5,870	0.2 %	\$6,682	0.4 %	\$5,626	2.2 %
	Religion, Spiritual Development	27	4.1 %	\$5,254	0.3 %	\$6,020	0.2 %	\$5,025	0.3 %	\$4,128	1.6 %
	Unclassified	1	0.1 %	\$53	0.0 %	\$19	0.0 %	\$56	0.0 %	\$1	0.0 %
	Fundraising	15	2.2 %	\$10,993	0.7 %	\$74,908	3.2 %	\$19,332	1.2 %	\$11,367	4.6 %
	Total	655	100.0 %	\$1,450,669	100.0 %	\$2,330,210	100.0 %	\$1,544,584	100.0 %	\$246,404	100.0 %
San Juan	Broad Category										
	Arts, Culture, and Humanities	9	19.1 %	\$1,764	20.9 %	\$5,001	13.7 %	\$3,042	20.0 %	\$2,163	20.0 %
	Education	4	8.5 %	\$1,012	12.0 %	\$775	2.1 %	\$1,043	6.8 %	\$375	3.4 %

Table F-1
Public Charities: Distribution by Broad Category
501(c)(3) Organizations required to file 990 return with IRS
by National Taxonomy of Exempt Entities Classification
\$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Environment and Animals	8	17.0 %	\$870	10.3 %	\$12,353	33.8 %	\$4,519	29.8 %	\$4,041	37.4 %
	Health	3	6.3 %	\$347	4.1 %	\$1,181	3.2 %	\$298	1.9 %	\$177	1.6 %
	Human Services	11	23.4 %	\$2,759	32.6 %	\$10,531	28.8 %	\$3,785	25.0 %	\$1,987	18.3 %
	Public, Societal Benefit	6	12.7 %	\$500	5.9 %	\$2,605	7.1 %	\$1,299	8.5 %	\$1,166	10.7 %
	Religion, Spiritual Development	1	2.1 %	\$162	1.9 %	\$686	1.8 %	\$149	0.9 %	\$19	0.1 %
	Unclassified	1	2.1 %	\$36	0.4 %	\$436	1.1 %	\$28	0.1 %	\$27	0.2 %
	Fundraising	4	8.5 %	\$984	11.6 %	\$2,884	7.9 %	\$972	6.4 %	\$845	7.8 %
	Total	47	100.0 %	\$8,438	100.0 %	\$36,456	100.0 %	\$15,140	100.0 %	\$10,804	100.0 %
Skagit	Broad Category										
	Arts, Culture, and Humanities	13	14.6 %	\$1,872	5.6 %	\$4,071	8.1 %	\$2,272	6.0 %	\$1,121	8.0 %
	Education	10	11.2 %	\$4,652	14.1 %	\$10,658	21.4 %	\$4,700	12.5 %	\$641	4.6 %
	Environment and Animals	7	7.8 %	\$2,035	6.1 %	\$3,301	6.6 %	\$2,991	7.9 %	\$2,034	14.6 %
	Health	8	8.9 %	\$8,758	26.6 %	\$6,571	13.2 %	\$8,806	23.4 %	\$978	7.0 %
	Human Services	39	43.8 %	\$12,307	37.3 %	\$22,105	44.4 %	\$14,645	39.0 %	\$6,762	48.5 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Public, Societal Benefit	5	5.6 %	\$920	2.7 %	\$642	1.2 %	\$957	2.5 %	\$450	3.2 %
	Religion, Spiritual Development	4	4.4 %	\$1,357	4.1 %	\$1,612	3.2 %	\$2,217	5.9 %	\$1,349	9.6 %
	Fundraising	3	3.3 %	\$1,007	3.0 %	\$740	1.4 %	\$910	2.4 %	\$583	4.1 %
	Total	89	100.0 %	\$32,912	100.0 %	\$49,702	100.0 %	\$37,501	100.0 %	\$13,921	100.0 %
Skamania	Broad Category										
	Arts, Culture, and Humanities	1	14.2 %	\$697	46.7 %	\$9,569	88.8 %	\$886	52.9 %	\$538	46.7 %
	Environment and Animals	1	14.2 %	\$82	5.5 %	\$245	2.2 %	\$92	5.5 %	\$92	8.0 %
	Human Services	4	57.1 %	\$498	33.4 %	\$594	5.5 %	\$518	30.9 %	\$369	32.1 %
	Public, Societal Benefit	1	14.2 %	\$212	14.2 %	\$355	3.3 %	\$177	10.6 %	\$150	13.0 %
	Total	7	100.0 %	\$1,491	100.0 %	\$10,764	100.0 %	\$1,676	100.0 %	\$1,150	100.0 %
Snohomish	Broad Category										
	Arts, Culture, and Humanities	37	10.4 %	\$4,423	1.5 %	\$9,165	2.8 %	\$6,037	2.0 %	\$2,562	2.2 %
	Education	66	18.5 %	\$18,324	6.5 %	\$30,806	9.4 %	\$22,822	7.8 %	\$11,098	9.8 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Environment and Animals	10	2.8 %	\$4,304	1.5 %	\$5,955	1.8 %	\$5,920	2.0 %	\$5,404	4.8 %
	Health	33	9.2 %	\$90,908	32.6 %	\$70,266	21.5 %	\$91,905	31.4 %	\$20,786	18.4 %
	Human Services	145	40.8 %	\$133,362	47.8 %	\$165,270	50.6 %	\$135,368	46.3 %	\$47,778	42.4 %
	International, Foreign Affairs	5	1.4 %	\$6,588	2.3 %	\$1,580	0.4 %	\$5,843	1.9 %	\$5,452	4.8 %
	Public, Societal Benefit	10	2.8 %	\$1,894	0.6 %	\$8,729	2.6 %	\$3,551	1.2 %	\$1,998	1.7 %
	Religion, Spiritual Development	33	9.2 %	\$4,092	1.4 %	\$3,123	0.9 %	\$4,555	1.5 %	\$3,309	2.9 %
	Unclassified	4	1.1 %	\$486	0.1 %	\$438	0.1 %	\$519	0.1 %	\$89	0.0 %
	Fundraising	12	3.3 %	\$14,207	5.0 %	\$31,037	9.5 %	\$15,813	5.4 %	\$14,099	12.5 %
	Total	355	100.0 %	\$278,592	100.0 %	\$326,373	100.0 %	\$292,337	100.0 %	\$112,577	100.0 %
Spokane	Broad Category										
	Arts, Culture, and Humanities	32	8.6 %	\$15,321	1.2 %	\$30,477	0.8 %	\$21,593	1.5 %	\$15,611	7.8 %
	Education	60	16.3 %	\$284,494	22.6 %	\$1,857,289	52.6 %	\$337,220	24.2 %	\$59,814	30.0 %
	Environment and Animals	12	3.2 %	\$2,640	0.2 %	\$10,538	0.2 %	\$6,471	0.4 %	\$3,709	1.8 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Health	53	14.4 %	\$788,173	62.6 %	\$1,310,373	37.1 %	\$841,078	60.5 %	\$34,379	17.2 %
	Human Services	150	40.7 %	\$137,716	10.9 %	\$252,477	7.1 %	\$149,309	10.7 %	\$64,499	32.3 %
	International, Foreign Affairs	1	0.2 %	\$641	0.0 %	\$86	0.0 %	\$686	0.0 %	\$685	0.3 %
	Public, Societal Benefit	23	6.2 %	\$10,536	0.8 %	\$7,709	0.2 %	\$11,227	0.8 %	\$7,413	3.7 %
	Religion, Spiritual Development	17	4.6 %	\$3,671	0.2 %	\$8,947	0.2 %	\$4,248	0.3 %	\$1,354	0.6 %
	Mutual/Membership Benefit	3	0.8 %	\$848	0.0 %	\$7,424	0.2 %	\$861	0.0 %	\$130	0.0 %
	Unclassified	5	1.3 %	\$1,251	0.0 %	\$1,019	0.0 %	\$1,318	0.0 %	\$885	0.4 %
	Fundraising	12	3.2 %	\$12,845	1.0 %	\$40,259	1.1 %	\$16,065	1.1 %	\$10,710	5.3 %
	Total	368	100.0 %	\$1,258,142	100.0 %	\$3,526,602	100.0 %	\$1,390,081	100.0 %	\$199,194	100.0 %
Stevens	Broad Category										
	Arts, Culture, and Humanities	4	20.0 %	\$198	1.2 %	\$484	4.1 %	\$218	1.3 %	\$73	0.6 %
	Education	2	10.0 %	\$64	0.4 %	\$18	0.1 %	\$72	0.4 %	\$34	0.3 %
	Environment and Animals	2	10.0 %	\$41	0.2 %	\$45	0.3 %	\$53	0.3 %	\$35	0.3 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Health	3	15.0 %	\$4,660	29.5 %	\$3,254	27.9 %	\$4,782	28.5 %	\$676	6.1 %
	Human Services	7	35.0 %	\$10,749	68.1 %	\$7,039	60.4 %	\$11,523	68.7 %	\$10,215	92.5 %
	Fundraising	2	10.0 %	\$66	0.4 %	\$799	6.8 %	\$122	0.7 %	\$0	0.0 %
	Total	20	100.0 %	\$15,780	100.0 %	\$11,642	100.0 %	\$16,772	100.0 %	\$11,036	100.0 %
Thurston	Broad Category										
	Arts, Culture, and Humanities	22	11.6 %	\$4,740	3.6 %	\$5,984	2.5 %	\$4,993	3.3 %	\$2,207	3.7 %
	Education	34	17.9 %	\$29,598	23.0 %	\$55,417	23.7 %	\$44,284	29.3 %	\$16,860	28.9 %
	Environment and Animals	10	5.2 %	\$1,459	1.1 %	\$2,714	1.1 %	\$1,730	1.1 %	\$1,313	2.2 %
	Health	17	8.9 %	\$13,247	10.3 %	\$14,655	6.2 %	\$13,268	8.7 %	\$8,244	14.1 %
	Human Services	74	39.1 %	\$71,580	55.7 %	\$142,065	61.0 %	\$78,001	51.6 %	\$22,582	38.7 %
	International, Foreign Affairs	1	0.5 %	\$38	0.0 %	\$8	0.0 %	\$31	0.0 %	\$29	0.0 %
	Public, Societal Benefit	14	7.4 %	\$4,042	3.1 %	\$4,966	2.1 %	\$4,438	2.9 %	\$3,815	6.5 %
	Religion, Spiritual Development	5	2.6 %	\$633	0.4 %	\$131	0.0 %	\$618	0.4 %	\$315	0.5 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Unclassified	2	1.0 %	\$129	0.1 %	\$22	0.0 %	\$93	0.0 %	\$80	0.1 %
	Fundraising	10	5.2 %	\$2,850	2.2 %	\$6,901	2.9 %	\$3,621	2.3 %	\$2,863	4.9 %
	Total	189	100.0 %	\$128,320	100.0 %	\$232,869	100.0 %	\$151,082	100.0 %	\$58,313	100.0 %
Wahkiakum	Broad Category	2	100.0 %	\$654	100.0 %	\$280	100.0 %	\$658	100.0 %	\$533	100.0 %
	Human Services										
	Total	2	100.0 %	\$654	100.0 %	\$280	100.0 %	\$658	100.0 %	\$533	100.0 %
Walla Walla	Broad Category	8	12.6 %	\$834	0.3 %	\$5,161	0.7 %	\$1,753	0.5 %	\$1,324	3.3 %
	Arts, Culture, and Humanities										
	Education	11	17.4 %	\$87,285	32.8 %	\$496,515	76.3 %	\$161,388	46.7 %	\$23,050	57.4 %
	Environment and Animals	2	3.1 %	\$572	0.2 %	\$1,477	0.2 %	\$711	0.2 %	\$380	0.9 %
	Health	6	9.5 %	\$161,436	60.7 %	\$107,146	16.4 %	\$162,370	47.0 %	\$3,066	7.6 %
	Human Services	27	42.8 %	\$13,701	5.1 %	\$22,230	3.4 %	\$15,242	4.4 %	\$9,902	24.6 %
	Public, Societal Benefit	1	1.5 %	\$27	0.0 %	\$2	0.0 %	\$23	0.0 %	\$0	0.0 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Religion, Spiritual Development	3	4.7 %	\$1,006	0.3 %	\$397	0.0 %	\$845	0.2 %	\$796	1.9 %
	Unclassified	1	1.5 %	\$26	0.0 %	\$28	0.0 %	\$42	0.0 %	\$35	0.0 %
	Fundraising	4	6.3 %	\$964	0.3 %	\$17,602	2.7 %	\$3,048	0.8 %	\$1,563	3.8 %
	Total	63	100.0 %	\$265,855	100.0 %	\$650,563	100.0 %	\$345,425	100.0 %	\$40,118	100.0 %
Whatcom	Broad Category										
	Arts, Culture, and Humanities	22	13.8 %	\$4,771	3.7 %	\$7,866	4.1 %	\$4,965	3.4 %	\$1,754	2.5 %
	Education	26	16.3 %	\$10,154	8.0 %	\$45,926	24.1 %	\$13,131	9.1 %	\$7,304	10.6 %
	Environment and Animals	8	5.0 %	\$5,093	4.0 %	\$12,835	6.7 %	\$12,186	8.4 %	\$9,005	13.1 %
	Health	22	13.8 %	\$19,952	15.8 %	\$25,702	13.5 %	\$21,763	15.1 %	\$6,162	8.9 %
	Human Services	45	28.3 %	\$49,455	39.3 %	\$30,801	16.1 %	\$50,640	35.3 %	\$34,424	50.1 %
	International, Foreign Affairs	2	1.2 %	\$219	0.1 %	\$73	0.0 %	\$220	0.1 %	\$17	0.0 %
	Public, Societal Benefit	5	3.1 %	\$20,479	16.2 %	\$25,819	13.5 %	\$22,998	16.0 %	\$351	0.5 %
	Religion, Spiritual Development	16	10.0 %	\$11,100	8.8 %	\$28,049	14.7 %	\$11,524	8.0 %	\$4,113	5.9 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
	Mutual/Membership Benefit	1	0.6 %	\$67	0.0 %	\$380	0.2 %	\$72	0.0 %	\$15	0.0 %
	Fundraising	12	7.5 %	\$4,392	3.4 %	\$12,811	6.7 %	\$5,896	4.1 %	\$5,477	7.9 %
	Total	159	100.0 %	\$125,685	100.0 %	\$190,268	100.0 %	\$143,400	100.0 %	\$68,626	100.0 %
Whitman	Broad Category										
	Arts, Culture, and Humanities	1	2.5 %	\$88	0.2 %	\$127	0.0 %	\$77	0.1 %	\$33	0.0 %
	Education	11	28.2 %	\$28,590	76.0 %	\$234,159	95.5 %	\$50,423	83.7 %	\$33,499	84.6 %
	Environment and Animals	3	7.6 %	\$280	0.7 %	\$644	0.2 %	\$292	0.4 %	\$185	0.4 %
	Health	3	7.6 %	\$183	0.4 %	\$1,075	0.4 %	\$317	0.5 %	\$106	0.2 %
	Human Services	15	38.4 %	\$7,560	20.1 %	\$7,756	3.1 %	\$8,142	13.5 %	\$5,141	12.9 %
	Public, Societal Benefit	4	10.2 %	\$625	1.6 %	\$1,149	0.4 %	\$697	1.1 %	\$351	0.8 %
	Religion, Spiritual Development	1	2.5 %	\$141	0.3 %	\$69	0.0 %	\$143	0.2 %	\$131	0.3 %
	Fundraising	1	2.5 %	\$132	0.3 %	\$72	0.0 %	\$139	0.2 %	\$135	0.3 %
	Total	39	100.0 %	\$37,604	100.0 %	\$245,054	100.0 %	\$60,233	100.0 %	\$39,586	100.0 %

Table F-1
Public Charities: Distribution by Broad Category
 501(c)(3) Organizations required to file 990 return with IRS
 by National Taxonomy of Exempt Entities Classification
 \$ in Thousands

		Number	Percent	Expenses	Percent	Assets	Percent	Total Revenue	Percent	Public Support	Percent
Yakima	Broad Category										
	Arts, Culture, and Humanities	15	10.8 %	\$4,221	1.1 %	\$10,441	2.2 %	\$6,996	1.8 %	\$4,423	4.0 %
	Education	14	10.1 %	\$16,033	4.4 %	\$21,618	4.7 %	\$16,683	4.3 %	\$6,229	5.6 %
	Environment and Animals	5	3.6 %	\$1,139	0.3 %	\$4,276	0.9 %	\$832	0.2 %	\$308	0.2 %
	Health	25	18.1 %	\$235,162	64.7 %	\$307,346	67.1 %	\$248,206	64.7 %	\$30,408	27.6 %
	Human Services	57	41.3 %	\$93,192	25.6 %	\$79,038	17.2 %	\$96,673	25.2 %	\$64,020	58.2 %
	Public, Societal Benefit	9	6.5 %	\$4,918	1.3 %	\$24,204	5.2 %	\$4,939	1.2 %	\$688	0.6 %
	Religion, Spiritual Development	3	2.1 %	\$439	0.1 %	\$108	0.0 %	\$413	0.1 %	\$251	0.2 %
	Fundraising	10	7.2 %	\$7,800	2.1 %	\$10,592	2.3 %	\$8,433	2.2 %	\$3,583	3.2 %
	Total	138	100.0 %	\$362,909	100.0 %	\$457,626	100.0 %	\$383,177	100.0 %	\$109,914	100.0 %

Source: National Center for Charitable Statistics, 2000 Core File

Table G-1 Private Foundations: Washington Compared to Other States Information from IRS form 990 By State						
	Number	Percentage	Assets	Percentage	Charitable Disbursements	Percentage
		Number	\$ Millions	Assets	\$ Millions	Charitable Disbursements
STATE						
Alaska	65	0.1 %	\$100	0.0 %	\$6	0.0 %
Alabama	638	1.0 %	\$1,607	0.3 %	\$118	0.4 %
Arkansas	249	0.4 %	\$1,877	0.4 %	\$175	0.6 %
Arizona	534	0.8 %	\$1,700	0.3 %	\$95	0.3 %
California	6,010	9.6 %	\$55,342	12.9 %	\$2,660	10.2 %
Colorado	1,028	1.6 %	\$5,801	1.3 %	\$352	1.3 %
Connecticut	1,235	1.9 %	\$3,955	0.9 %	\$363	1.3 %
District of Columbia	404	0.6 %	\$6,729	1.5 %	\$443	1.7 %
Delaware	328	0.5 %	\$5,625	1.3 %	\$366	1.4 %
Florida	3,033	4.8 %	\$12,796	3.0 %	\$849	3.2 %
Georgia	1,271	2.0 %	\$10,111	2.3 %	\$598	2.3 %
Hawaii	275	0.4 %	\$1,576	0.3 %	\$78	0.3 %
Iowa	810	1.3 %	\$2,303	0.5 %	\$136	0.5 %
Idaho	190	0.3 %	\$920	0.2 %	\$56	0.2 %

Table G-1 Private Foundations: Washington Compared to Other States Information from IRS form 990 By State						
	Number	Percentage	Assets	Percentage	Charitable Disbursements	Percentage
		Number	\$ Millions	Assets	\$ Millions	Charitable Disbursements
Illinois	3,561	5.7 %	\$21,153	4.9 %	\$1,359	5.2 %
Indiana	1,038	1.6 %	\$19,662	4.6 %	\$949	3.6 %
Kansas	642	1.0 %	\$1,723	0.4 %	\$112	0.4 %
Kentucky	395	0.6 %	\$1,406	0.3 %	\$91	0.3 %
Louisiana	455	0.7 %	\$1,872	0.4 %	\$94	0.3 %
Massachusetts	2,616	4.2 %	\$10,382	2.4 %	\$633	2.4 %
Maryland	1,316	2.1 %	\$9,747	2.2 %	\$522	2.0 %
Maine	274	0.4 %	\$828	0.1 %	\$48	0.1 %
Michigan	1,814	2.9 %	\$9,013	2.1 %	\$859	3.3 %
Minnesota	1,244	2.0 %	\$10,832	2.5 %	\$715	2.7 %
Missouri	1,230	1.9 %	\$8,431	1.9 %	\$462	1.7 %
Mississippi	230	0.3 %	\$829	0.1 %	\$40	0.1 %
Montana	174	0.2 %	\$281	0.0 %	\$13	0.0 %
North Carolina	1,655	2.6 %	\$9,836	2.3 %	\$593	2.2 %
North Dakota	88	0.1 %	\$89	0.0 %	\$6	0.0 %

Table G-1 Private Foundations: Washington Compared to Other States Information from IRS form 990 By State						
	Number	Percentage	Assets	Percentage	Charitable Disbursements	Percentage
		Number	\$ Millions	Assets	\$ Millions	Charitable Disbursements
Nebraska	495	0.7 %	\$1,033	0.2 %	\$92	0.3 %
New Hampshire	296	0.4 %	\$896	0.2 %	\$64	0.2 %
New Jersey	2,218	3.5 %	\$16,037	3.7 %	\$1,211	4.6 %
New Mexico	204	0.3 %	\$948	0.2 %	\$61	0.2 %
Nevada	396	0.6 %	\$3,347	0.7 %	\$179	0.6 %
New York	8,438	13.5 %	\$83,260	19.5 %	\$5,400	20.7 %
Ohio	2,799	4.5 %	\$10,952	2.5 %	\$864	3.3 %
Oklahoma	567	0.9 %	\$4,504	1.0 %	\$224	0.8 %
Oregon	675	1.0 %	\$3,017	0.7 %	\$155	0.5 %
Pennsylvania	2,903	4.6 %	\$23,157	5.4 %	\$1,331	5.1 %
Rhode Island	801	1.2 %	\$2,163	0.5 %	\$140	0.5 %
South Carolina	371	0.5 %	\$1,028	0.2 %	\$56	0.2 %
South Dakota	108	0.1 %	\$224	0.0 %	\$13	0.0 %
Tennessee	682	1.0 %	\$3,139	0.7 %	\$210	0.8 %
Texas	3,359	5.4 %	\$19,419	4.5 %	\$1,199	4.6 %

Table G-1 Private Foundations: Washington Compared to Other States Information from IRS form 990 By State						
	Number	Percentage	Assets	Percentage	Charitable Disbursements	Percentage
		Number	\$ Millions	Assets	\$ Millions	Charitable Disbursements
Utah	451	0.7 %	\$2,152	0.5 %	\$120	0.4 %
Virginia	1,201	1.9 %	\$5,185	1.2 %	\$535	2.0 %
Vermont	210	0.3 %	\$296	0.0 %	\$22	0.0 %
Washington	1,102	1.7 %	\$22,555	5.2 %	\$933	3.5 %
Wisconsin	1,738	2.7 %	\$4,678	1.0 %	\$345	1.3 %
West Virginia	203	0.3 %	\$588	0.1 %	\$27	0.1 %
Wyoming	175	0.2 %	\$766	0.1 %	\$29	0.1 %
Total	62,194	100.0 %	\$425,892	100.0 %	\$26,029	100.0 %

Data source: National Center for Charitable Statistics

Table H - 1 Washington Nonprofit Tax Exemptions Annual Estimates for 2000					
Category	Description	Tax	Type	RCW	Tax Benefit
Arts and Cultural	Arts groups, govt. grants	B&O Tax	Deductions	82.04.4322	1,333,500
	Nonprofit libraries	Property Tax	Exemption	84.36.040	24,000
	Performing arts	Property Tax	Exemption	84.36.060	5,717,000
	Collections/museums	Property Tax	Exemption	84.36.060	4,300,000
	Arts & cultural organizations	Retail Sales Tax	Exemption	82.08.031	435,000
Arts and Cultural Total					11,809,500
Health and Social Welfare	Blood banks	B&O Tax	Exemption	82.04.324	386,500
	Adult family homes	B&O Tax	Exemption	82.04.327	164,500
	Child care resource/referral	B&O Tax	Exemption	82.04.3395	2,500
	Red Cross	B&O Tax	Exemption	82.04.380	-
	Nursing homes	B&O Tax	Deductions	82.04.4289	2,202,000
	Grants, nonprofit organizations	B&O Tax	Deductions	82.04.4297	43,005,000
	Transportation; special needs	Fuel Taxes	Exemption	82.36.285	452,500
	Medicare receipts	Insurance Premiums Tax	Exemption	48.14.0201(6a)	17,917,000
	Dentistry	Insurance Premiums Tax	Exemption	48.14.0201(6b)	7,014,000
	Camps for disabled persons	Leasehold excise tax	Exemption	82.29A.130(13)	4,000
	Red Cross	Property Tax	Exemption	84.36.030(5)	418,000
	Blood banks	Property Tax	Exemption	84.36.035	520,000
	Nonprofit hospitals	Property Tax	Exemption	84.36.040	31,301,000
	Nursing homes	Property Tax	Exemption	84.36.040	3,441,500
	Dialysis facilities	Property Tax	Exemption	84.36.040	2,057,500
	Day care centers	Property Tax	Exemption	84.36.040	780,500
	Orphanages	Property Tax	Exemption	84.36.040	94,000
	Homes for the aging	Property Tax	Exemption	84.36.041	3,014,000
	Housing for dev. disabled	Property Tax	Exemption	84.36.042	157,000
	Shelters for homeless persons	Property Tax	Exemption	84.36.043	2,130,500
	Medical research	Property Tax	Exemption	84.36.045	2,491,000
	Cancer treatment clinics	Property Tax	Exemption	84.36.046	66,500
	Sheltered workshops	Property Tax	Exemption	84.36.350	1,342,500
	Ride-sharing	Public Utility Tax	Exemption	82.16.047	2,085,500

Table H - 1 Washington Nonprofit Tax Exemptions Annual Estimates for 2000					
Category	Description	Tax	Type	RCW	Tax Benefit
	Hospital laundry service	Retail Sales Tax	Exemption	82.04.050(2a)	135,500
	Red Cross	Retail Sales Tax	Exemption	82.08.0258	-
	Free public hospitals	Retail Sales Tax	Exemption	82.08.02795	-
	Blood banks	Retail Sales Tax	Exemption	82.08.02805	297,500
	Human body parts	Retail Sales Tax	Exemption	82.08.02806	526,500
	Housing for youth in crisis	Retail Sales Tax	Exemption	82.08.02915	125,000
	Lodging for the homeless	Retail Sales Tax	Exemption	82.08.0299	11,000
Health and Social Welfare Total					122,143,000
Religious and Charitable	Church day care	B&O Tax	Exemption	82.04.339	991,500
	Camps & conference centers	B&O Tax	Exemption	82.04.363	59,500
	Youth organizations	B&O Tax	Deductions	82.04.4271	118,500
	Churches & parsonages	Property Tax	Exemption	84.36.020	36,086,000
	Nonsectarian organizations	Property Tax	Exemption	84.36.030(1)	4,778,500
	Nonprofit merchandise sales	Property Tax	Exemption	84.36.030(1)	251,500
	Church camps	Property Tax	Exemption	84.36.030(2)	1,094,000
	Youth organizations	Property Tax	Exemption	84.36.030(3)	1,087,000
	Church offices	Property Tax	Exemption	84.36.032	431,000
	Nonprofit fund-raising	Retail Sales Tax	Exemption	82.08.02573	434,000
	Youth organizations	Retail Sales Tax	Exemption	82.08.0291	2,010,000
	Camps & conference centers	Retail Sales Tax	Exemption	82.08.830	171,500
Religious and Charitable Total					47,513,000
All Other	Commuter ride-sharing	B&O Tax	Exemption	82.04.355	193,500
	Nonprofit fund-raising	B&O Tax	Exemption	82.04.3651	24,500
	Student loan organizations	B&O Tax	Exemption	82.04.367	-
	Credit/debt services	B&O Tax	Exemption	82.04.368	25,500
	Fraternal benefit insurance	B&O Tax	Exemption	82.04.370	1,622,000
	Sheltered workshops	B&O Tax	Exemption	82.04.385	838,500
	Academic transcripts	B&O Tax	Exemption	82.04.399	3,000
	Credit unions; state charter	B&O Tax	Exemption	82.04.405	13,462,500

Table H - 1
Washington Nonprofit Tax Exemptions
Annual Estimates for 2000

Category	Description	Tax	Type	RCW	Tax Benefit
	Tuition fees	B&O Tax	Deductions	82.04.4282	12,730,500
	Contributions & donations	B&O Tax	Deductions	82.04.4282	3,223,500
	Membership dues & fees	B&O Tax	Deductions	82.04.4282	823,000
	Trade shows	B&O Tax	Deductions	82.04.4282	14,500
	Foreign branch campuses	B&O Tax	Exemption	82.04.4332	-
	Testing/safety laboratories	B&O Tax	Credits	82.04.434	-
	Fraternal benefit societies	Insurance Premiums Tax	Exemption	48.36A.240	2,163,000
	Veterans organizations	Property Tax	Exemption	84.36.030(4)	380,500
	Student loan organizations	Property Tax	Exemption	84.36.030(6)	19,500
	Assembly halls/meeting places	Property Tax	Exemption	84.36.037	267,500
	Radio/TV transmission	Property Tax	Exemption	84.36.047	143,500
	Private colleges	Property Tax	Exemption	84.36.050	19,334,500
	Private schools: K-12	Property Tax	Exemption	84.36.050	14,823,500
	Humane societies	Property Tax	Exemption	84.36.060	71,000
	Water cooperatives	Property Tax	Exemption	84.36.250	447,500
	Open space/park lands	Property Tax	Exemption	84.36.260	252,000
	Fair associations	Property Tax	Exemption	84.36.480	22,000
	Conservation futures	Property Tax	Exemption	84.36.500	-
	Nonprofit fund-raising	Property Tax	Exemption	84.36.550	84,500
	Low-income rental housing	Property Tax	Exemption	84.36.560	6,353,500
	Demonstration farms	Property Tax	Exemption	84.36.570	3,000
	Rural electric contributions	Public Utility Tax	Differential Rates	82.16.0491	350,000
	Nonprofit water associations	Public Utility Tax	Deduction	82.16.050(10)	168,500
	Fund-raising magazines sales	Retail Sales Tax	Exemption	82.08.02535	555,500
	Donations to nonprofits/govt.	Retail Sales Tax	Exemption	82.12.02595	159,000
All Other Total					78,559,500
Grand Total					260,025,000

Source: Tax Exemptions 2000, Dept of Revenue, Jan 10, 2000